

4884 4900/5
מס, ליק, ז

מדינת ישראל

משרד ראש הממשלה

ארכיון המדינה

אוסף תחם הללמן - מנצח שני
(ס - אל כר)

Finance Municipality of Local
Council - Return.

T/24/38

5/1/1948 - 1/2/1940

מדינת ישראל
גנזך המדינה



מ - 4900/5

מזהה פיזי:

03/12/2003

02-108-11-11-07

כתובת:

מ

ארץ ישראל
ממשלת המנדט

מחלקה

תיק מס'

מכיל מס'

T/24/38

Name of Council Status of Council (Municipal or Local)
 Date of Inception State if in Commission
 (Give Gazette reference)
 P.O. 962
 GPF.14084-2000-24.11.41

REVENUE AND EXPENDITURE -194 /4 (Actuals to nearest LP.)
 6 7

	LP.		LP.
(a) Surplus Balance 1 Apr. 194		(a) Ordinary Expenditure	16737
(b) Total Ordinary Revenue	6 3050	(b) Public Works Extra-ordinary	20115
(c) Grants-in-Aid	30038	(c) Reps & Loans, or Advances	6995
(i) Recurrent	26750	(d) Water Supply	254
(ii) Relief	500	(i) Recurrent	2244
(d) Loans or Advances	2308	(ii) Extraordinary	2549
(e) Water Supply	10	(e) Surplus Balance 31st March 1947	352
	4403		7492
	38057		38057

RATING 194 /4
 6 7

(i) Property Rate	
(a) Buildings	15%
(b) Land	4%
(ii) General Rate	
(a) Buildings	%
(b) Land	%
(iii) Education Rate	3%
(iv) Sewage Rate	%
(v) Other	586

WATER SUPPLY

(Brief Summary of charges required)
 30 units per meter & pipe
 2000 feet well & reservoir
 1200 Electricity & Fuel
 800 Maintenance

DEBT (Loans etc.) outstanding at 31st March 1947

Government	LP.
(a)	
(b) Purchase of old Seral	2335
(c)	
(d)	
Banks	
(a)	
(b)	
(c)	

Others.

(a)
 (b)
 Net Amount of Debt at 31.3.47

Total (Owners 9.4 = 13%
 (Occupiers 1.4 = 1.3%
 Total Amount of Rates in arrear at 31st March 1947

7 LR 697 1283

Summary of Grants-in-Aid during 194 /4

	LP.
(a) GRANTS-IN-AID (Actuals)	6 7
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	500
(iii) Extraordinary (Works)	

1283
 697
 586

Page 1 of 1
Date: 11/11/11
Page 1 of 1
Date: 11/11/11

Page 2 of 2
Date: 11/11/11
Page 2 of 2
Date: 11/11/11

Page 3 of 3
Date: 11/11/11
Page 3 of 3
Date: 11/11/11

Page 4 of 4
Date: 11/11/11
Page 4 of 4
Date: 11/11/11

of Council... Status of Council (Municipal or Local) Council.
 of inception... State if in Commission Yes.
 (Give Gazette reference...)

GFP.14084-2000-24.11.41

REVENUE AND EXPENDITURE -196/7 (Actuals to nearest LP.)

	IP.		IP.
(a) Surplus Balance 1 Apr. 196	5639 ✓	(a) Ordinary Expenditure	4280 ✓ 3917 ✓
(b) Total Ordinary Revenue	6159	(b) Public Works Extra-ordinary	5883 6873 ✓
(c) Grants-in-Aid	-	(c) Repays Loans or Advances	-
(i) Recurrent	250 ✓	(d) Water Supply	-
(ii) Relief	-	(i) Recurrent	627 ✓
(d) Loans or Advances	-	(ii) Extraordinary	-
(e) Water Supply	1850 ✓	(e) Surplus Balance 31st March 197.	1258 ✓
	12048		12048

RATING 1946/47

WATER SUPPLY

(Brief Summary of charges required)

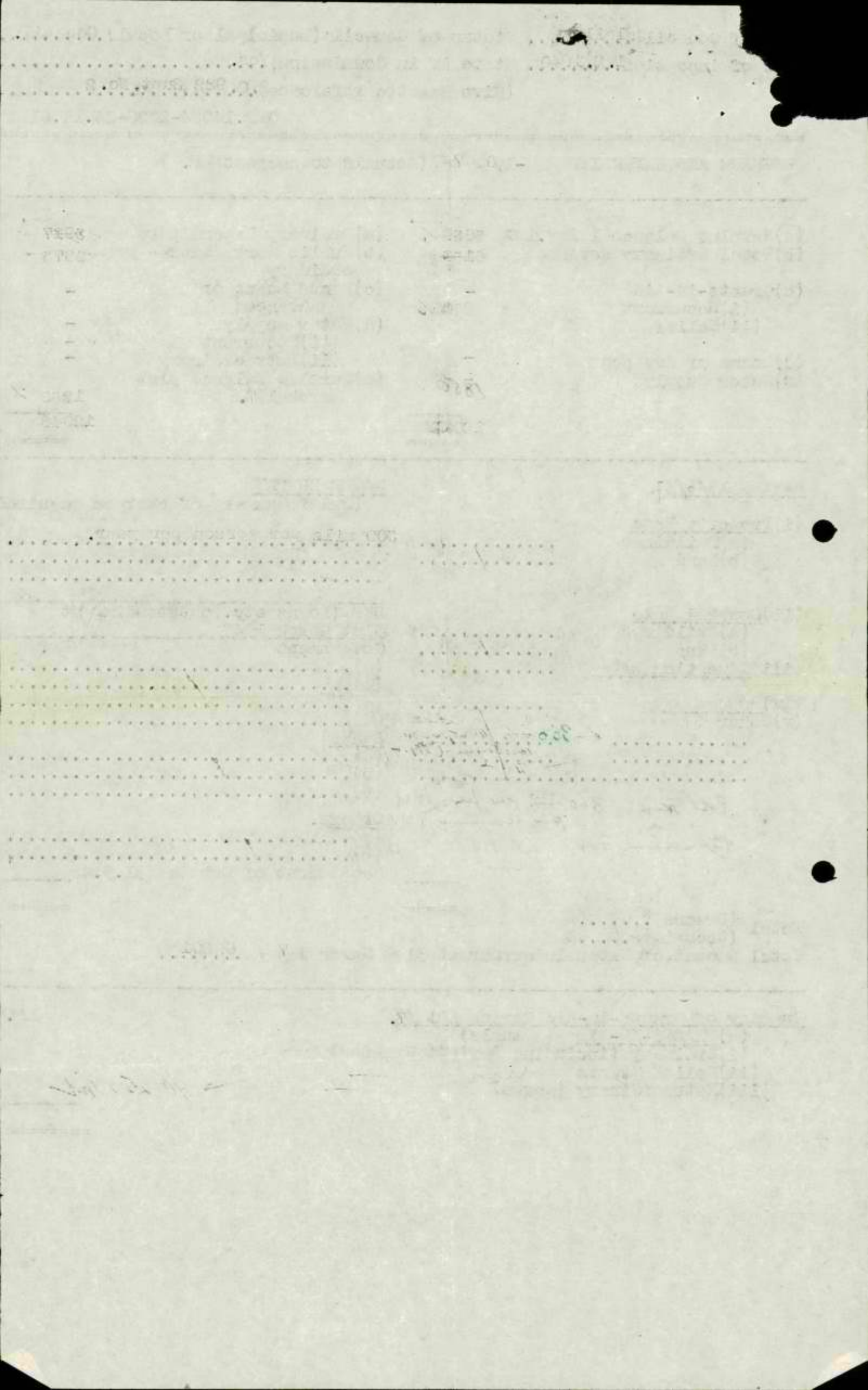
(i) Property Rate		300 mls per person per year.
(a) Buildings	%	
(b) Land	%	
(ii) General Rate		DEBT (Loans etc.) outstanding at 31st March 1947
(a) Buildings	%	Government
(b) Land	%	LP.
(iii) Education Rate	%	(a)
(iv) Sewage Rate	%	(b)
(v) Other	%	(c)
Poll Tax	360	(d)
Business Tax	LP. 313	Banks
		(a)
		(b)
		(c)
		Others.
		(a)
		(b)
		Net Amount of Debt at 31.3.4

Total (Owners%)
 Total (Occupiers%)
 Total Amount of Rates in arrear at 31st March 197 LP. 201...

Summary of Grants-in-Aid during 196/7.

LP.

(a) GRANTS-IN-AID (Actuals)	
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	LP. 250
(iii) Extraordinary (Works)	



Council Anabta Status of Council (Municipal or Local) Council
 1.4.40 State if in Commission P.G. 982
 (Give Gazette reference) dated 1.2.40 Sept. 2

GPP.14084-2000-24.11.41

REVENUE AND EXPENDITURE -194 /6 7 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr. 194	6 5043	(a) Ordinary Expenditure	2596
(b) Total Ordinary Revenue	2739	(b) Public Works Extra-ordinary	-
(c) Grants-in-Aid	250	(c) Reps Loans or Advances	-
(i) Recurrent		(d) Water Supply	150
(ii) Relief		(i) Recurrent	1941
(d) Loans or Advances	4000	(ii) Extraordinary	9721
(e) Water Supply	2376	(e) Surplus Balance 31st March 194	7
	14408		14408

RATES 194 /6 7.

WATER SUPPLY

(Brief Summary of charges required)

(i) Property Rate	10	50 mils per person per month
(a) Buildings		750 " P.M. for each coffee house
(b) Land		if an area less than 50 Sq. M.
LP 1.500 mils for each flour mill.		LP 1 P.M. for each coffee house if an area more than 50 Sq. M.
(ii) General Rate	10	LP (Loans etc.) outstanding at 31st March 1947
(a) Buildings		Government
(b) Land	10	(a) 4000
(iii) Education Rate		(b)
(iv)		(c)
(v) Other		(d)
		Others:
		(a)
		(b)
		Net amount of Debt at 31.3.4 7 4000

Total (Owners 30
 (Occupiers
 Total Amount of Rates in arrear at 31st March 194 7 LP. 214

Summary of Grants-in-Aid during 194 /6 7.

	LP.
(a) GRANTS-IN-AID (Actuals)	250
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-
	250

24/38

52

52/27

5th January, 1948

Asst. Dist. Commissioner, Nablus.
Ag. Asst. Dist. Commissioner, Tulkarm. ✓
Ag. Asst. Dist. Commissioner, Jenin.

41

Do
Amir
I have to refer to my endorsement no. 52/27 of the 2nd September, 1947, regarding the submission of financial returns of municipalities and local councils, and to inform you that in present circumstances the preparation and submission of these returns should be discontinued.



Amir Amin

District Commissioner,
Samaria District.

Copy to:- Nathanya.

27/1/74

SECRET

10/1/74

1. The first of the three main points of the report is that the Government has failed to provide a clear and consistent policy on the issue of the environment. This is a serious failure, as the environment is a key issue for the public and the Government has a duty to provide a clear and consistent policy on this issue.

1/2

2. The second of the three main points of the report is that the Government has failed to provide a clear and consistent policy on the issue of the environment. This is a serious failure, as the environment is a key issue for the public and the Government has a duty to provide a clear and consistent policy on this issue.

10/1/74

10/1/74

10/1/74

10/1/74

ASSISTANT DISTRICT COMMISSIONER'S OFFICE
TULKARM.

21st November, 1947.

District Commissioner,
Samarra District.

Subject:- Financial Returns - Municipalities and Local Councils.

I have the honour to refer to your letter 52/27 dated 17.11.47 and to enclose herewith the financial returns amended as requested.

ASSISTANT DISTRICT COMMISSIONER
TULKARM.

LKH/AT

10-1-50

AMERICAN AIRLINES
TO NEW YORK

State Department, D.C.

Division of Immigration
Washington, D.C.

By Air Mail - Special Delivery - Registered
Class of Service - First Class

Passenger Name - J. Edgar Hoover
Room No. - 101
Cabin No. - 101
Seat No. - 101

Hoover

Director, Federal Bureau of Investigation
Washington, D.C.

11/1/50

Name of Council Tulkarm Status of Council (Municipal or Local) Municipal
 Date of inception 3.11.1939 State if in Commission Yes
 (Give Gazette reference) P.G. 962 Supt. No. 2
GPP. 14084-2000-24.11.41

=====

REVENUE AND EXPENDITURE - 194 ~~6~~ 7. (Actuals to nearest LP.)

=====

(a) Surplus Balance 1 Apr. 194 6.	LP.	(a) Ordinary Expenditure	16737 LP.
(b) Total Ordinary Revenue	4050	(b) Public Works Extra-ordinary	
(c) Grants-in-Aid	26780	(c) Repayments of Loans, Advances & Deposits	2632
(i) Recurrent		(d) Water Supply	
(ii) Relief	500	(i) Recurrent	2549
(d) Loans, Advances & Deposits	2324	(ii) Extraordinary	352
(e) Water Supply	4403	(e) Surplus Balance 31st March 1947.	8792
	<u>38057</u>		<u>38057</u>
	=====		=====

RATING 194 ~~6~~ 7

(i) Property Rate.	
(a) Buildings	15 %
(b) Land	4 %
(ii) General Rate	
(a) Buildings	----- %
(b) Land	----- %
(iii) Education Rate	----- %
(iv) Sewage Rate	----- %
(v) Other	----- %
-----	----- %
-----	----- %
-----	----- %

WATER SUPPLY
 (Brief Summary of charges required)
 30 Mils per M³

DEBT (Loans etc.) outstanding at 31st March 1947

	LP.
Government	
(a) Purchase of Old Seria 2333	
(b) -----	
(c) -----	
(d) -----	
Banks	
(a) -----	
(b) -----	
(c) -----	

Others.

(a) -----	
(b) -----	

Net amount of Debt at 31.3.47

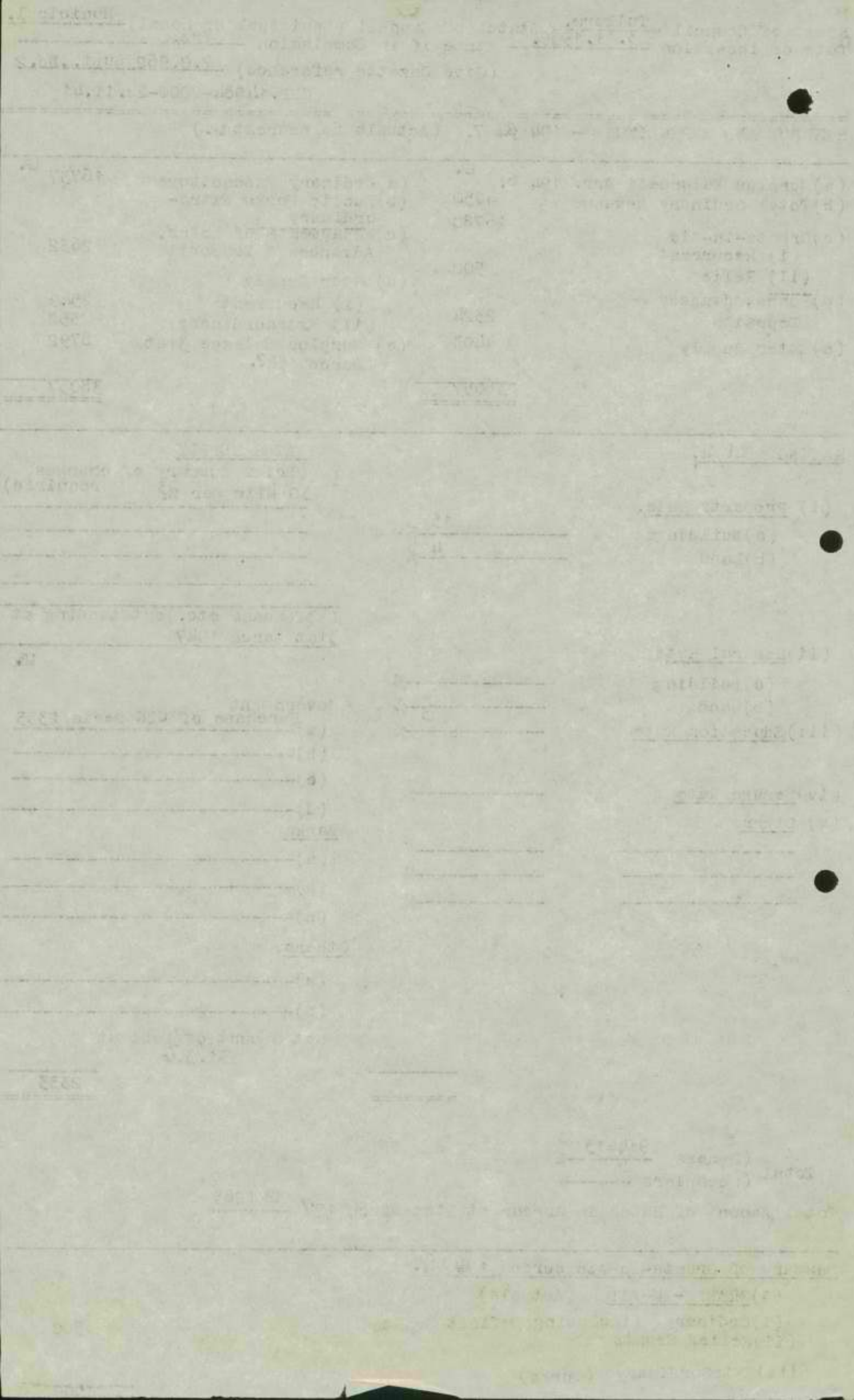
===== 2333 =====

Total (Owners $9+4=13$ %)
 (Occupiers ----- %)

Total Amount of Rates in arrear at 31st March 1947 LP. 1283

Summary of Grants-in-Aid during 194 ~~6~~ 7.

(a) GRANTS-IN-AID (Actuals)	
(i) Ordinary (including Deficit Grants)	500
(ii) Relief Grants	
(iii) Extraordinary (Works)	



Name of Council .Qelqilya. Status of Council(Municipal or Local). Council,...

Date of inception .1.2.1949 State if in CommissionYes.....

(Give Gazette reference) P.G. 982-Supt. No. 2.....

G.P. 14084-2000-24.11.41

REVENUE AND EXPENDITURE -1946/47. (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr. 1946	5639	(a) Ordinary Expenditure	4280
(b) Total Ordinary Revenue	4309	(b) Public Works Extra-ordinary	5883
(c) Grants-in-Aid		(c) Repayments of Loans, Advances & Deposits	
(i) Recurrent	250	(d) Water Supply	
(ii) Relief		(i) Recurrent	627
(d) Loans, Advances & Deposits		(ii) Extraordinary	
(e) Water Supply	1850	(e) Surplus Balance 31st March 1947.	1258
	<u>12048</u>		<u>12048</u>

RATING 1946/47

(i) Property Rate.

(a) Buildings	%
(b) Land	%

(ii) General Rate

(a) Buildings	%
(b) Land	%

(iii) Education Rate

(iv) Sewage Rate

(v) Other

... Poll. Tax	 360	per adult person
... Business Tax	LP 313	per person

WATER SUPPLY

(Brief Summary of charges require
.....300 mls per person per year.

DEBT (Loans etc.) outstanding at
31st March 1947

Government

(a)	
(b)	
(c)	
(d)	

Banks

(a)	
(b)	
(c)	

Others.

(a)	
(b)	

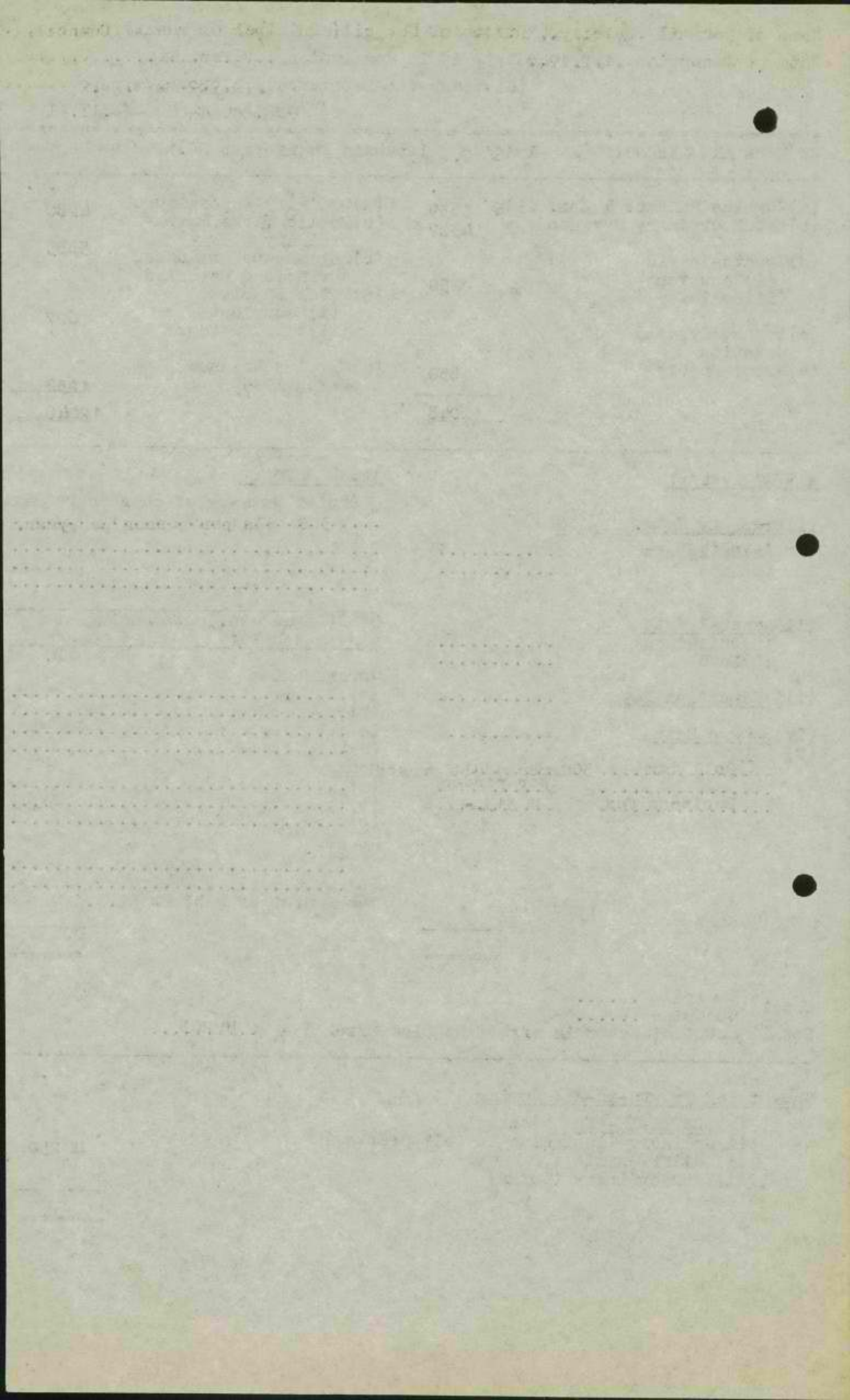
Net Amount of Debt at 31.3.4

Total (Owners%)
Total (Occupiers.....%)

Total Amount of Rates in arrear at 31st March 1947. ...LP. 201...

Summary of Grants-in-Aid during 194 /4

(a) GRANTS-IN-AID (Actuals)	LP.
(i) Ordinary (including Deficit Grants)	LP 250
(ii) Relief Grants	
(iii) Extraordinary (Works)	



Name of Council .. Anabte.. Status of Council (Municipal or Local) .. Council...
 Date of Inception 1.4.40 State if in Commission Yes.....
 (Give Gazette reference) P.G. 82 dated 1.2.40
 Supt. 2
 G.P. 14000-24.11.41

REVENUE AND EXPENDITURE -1946/47. (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr. 1946	5043	(a) Ordinary Expenditure	2596
(b) Total Ordinary Revenue	2739	(b) Public Works Extraordinary	
(c) Grants-in-Aid		(c) Repayments of Loans, Advances & Deposits	
(i) Recurrent	250	(d) Water Supply	
(ii) Relief		(i) Recurrent	150
(d) Loans, Advances & Deposits	4000	(ii) Extraordinary	1941
(e) Water Supply	2376	(e) Surplus Balance 31st March 1947.	9721
	<u>14408</u>		<u>14408</u>

RATES 1946/47.

(i) Property Rate.		(1) 50 p. per person per month.	
(a) Buildings	10	(2) 750 p. P.M. for each coffee house...	
(b) Land		if an area less than 50 sq. Metres.	
(4) LP 1.500 p. for each flour mill		(3) LP 1. P.M. for each coffee house if..	
(ii) General Rate		an area more than 50 sq. Metres.	
(a) Buildings	10	(Less etc.) outstanding at 31st March 1947	4000
(b) Land	10	Government	
(iii) Education Rate		(a)	
(iv) Special Rate		(b)	
(v) Other		(c)	
.....		(d)	
.....		Bank	
.....		(a)	
		(b)	
		(c)	
		Other	
		(a)	
		(b)	
		Net amount of Debt at 31.3.47	7
			<u>4000</u>

Total (Owners 20
 Occupiers.....)
 Total amount of Rates in arrear at 31st March 1947. * LP. 214 ***

Summary of Grants-in-Aid during 1946/47.

	LP.
(a) GRANTS-IN-AID (Actuals)	
(i) Ordinary (including Deficit Grants)	250
(ii) Relief Grants	
(iii) Extraordinary (Works)	
	<u>250</u>

محاسب عينا المحاسب

الواردات والمصروفات ١٤٦٥ (رؤ قرب مبيع بالخبر)

مبيع المصروفات

٢٧٤٦	أ. المصروفات العادية
.....	ب. اثاث خال العمومية فوق الصار
.....	ج. سديد السلفان والقرط
.....	د. الميا
.....	(١) عادية
.....	(٢) فوق الصار
١٩٤١	
٩٧٤١	هـ. الوض ١/٤/٤٧
<u>١٤٤٠٨</u>	

٥٠٤٢	أ. الوض ١/٤/٤٧
٤٧٩٨	ب. مجموع الواردات العادية
.....	ج. ايركافان
.....	(١) عادية
.....	(٢) مبيع
.....	
١٩٤١	د. القرط والسلفان
٢٢٧٦	هـ. الميا
<u>١٤٤٠٨</u>	

52/27

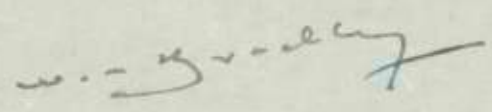
17th November, 1947

Asst. Dist. Commissioner, Nablus.
Ag. Asst. Dist. Commissioner, Tulkarm. ✓

I have to refer to your replies to my endorsement no. 52/27 dated the 2nd September, 1947, on the subject of financial returns of Municipalities and Local Councils, and to enclose herewith the returns submitted for amendment and re-submission before the 20th November, 1947.

2. Care should be taken in preparing these returns and figures therein should agree with those of the Auditor's reports for 1946/47. In cases where reports have not yet been received the figures should agree with those shown under columns of actual revenue and expenditure in 1946/47, of the 1947/48 estimates.

3. Rates, arrears of rates, water supply charges, loans etc. should also be clearly and correctly shown.


for Ag. District Commissioner,
Samaria District.

Copy to:- Nathanya.

ASSISTANT DISTRICT
COMMISSIONER'S OFFICE

18. NOV. 1947

100

100

100

100

100

100

100

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100

100

T/24/38.

48.
ASSISTANT DISTRICT COMMISSIONER'S OFFICE

TULKARM.

7th October, 1947.

241
District Commissioner,
Samarra District.

Subject:- Financial Returns of Municipalities
and Local Councils.

I have the honour to refer to your transmission
No. 52/27 of 2.9.47 dealing with the above subject.

I enclose, herewith, returns for the financial year
1946/47 in connection with the finances of Tulkevra Municipality,
Qalqilya and Anabta Local Councils as requested in your above quoted
letter.

Amir
AG. ASSISTANT DISTRICT COMMISSIONER,
TULKARM.

RM/KH.B

1948/110

8x

EXHIBIT NO. 100-100000-100000

THE
THE UNITED STATES

1X

2

EXHIBIT NO. 100-100000-100000

EXHIBIT NO. 100-100000-100000

EXHIBIT NO. 100-100000-100000

EXHIBIT NO. 100-100000-100000

EXHIBIT NO. 100-100000-100000

Am...

10/10

EXHIBIT NO. 100-100000-100000

Name of Council Status of Council (Municipal or Local).....
 Date of inception ..3.11.1939 State if in Commission
 (Give Gazette reference).....
 GFP.14084-2000-24.11.41

REVENUE AND EXPENDITURE - 1946/47 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr.1946	3050	(a) Ordinary Expenditure	20115
(b) Total Ordinary Revenue	3008	(b) Public works Extra-ordinary	6995
(c) Grants-in-Aid		(c) Repayments Loans or Advances	254
(i) Recurrent	500	(d) Water Supply	
(ii) Relief	-	(i) Recurrent	2549
(d) Loans or Advances	16	(ii) Extraordinary	352
(e) Water Supply	4403	(e) Surplus Balance 31st March 1947	7792
	<u>38057</u>		<u>38057</u>

RATING 1946/47

WATER SUPPLY

(Brief Summary of charges required)

(i) <u>Property Rate</u>		
(a) Buildings	15%	1200 Electricity & Fuel
(b) Land	4%	800 Maintenance
		<u>4000</u>

(ii) <u>General Rate</u>		DEBT (Loans etc.) outstanding at
(a) Buildings	7%	31st March 1947
(b) Land	7%	Government
(iii) <u>Education Rate</u>	3%	(a) Purchase of Old Serai
		(b)
		(c)
		(d)

(iv) <u>Sewage Rate</u>	7%	
(v) <u>Other</u>	7%	
	7%	
	7%	
	7%	

Banks

(a)	
(b)	
(c)	

Others.

(a)	
(b)	

Net Amount of Debt at 31.3.47

Total Owners	22	
Total Occupiers		
Total Amount of Rates in arrear at 31st March 1947		13,697...

Summary of Grants-in-Aid during 1946/47

	LP.
(a) GRANTS-IN-AID (Actuals)	
(i) Ordinary (including Deficit Grants)	500
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-
	<u>500</u>

Name of Council Dalgijya Status of Council (Municipal or Local) Council
 Date of inception 1. 2. 1940 State if in Commission Official Gazette 982
 (Give Gazette reference) Suppl. No 2.
 G.P. 14084-2000-24.11.41

REVENUE AND EXPENDITURE - 1946/47 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr. 1946	5639	(a) Ordinary Expenditure	3917
(b) Total Ordinary Revenue	6159	(b) Public works Extra-ordinary	6873
(c) Grants-in-Aid	—	(c) Repayments Loans or Advances	—
(i) Recurrent	250	(d) Water Supply	—
(ii) Relief	—	(i) Recurrent	—
(d) Loans or Advances	—	(ii) Extraordinary	—
(e) Water Supply	—	(e) Surplus Balance 31st March 1947	1258
	<u>12048</u>		<u>12048</u>

RATING 194 /4

WATER SUPPLY

(Brief Summary of charges required)

(i) <u>Property Rate</u>		
(a) Buildings	%	300 miles per person per year.
(b) Land	%	
(ii) <u>General Rate</u>		
(a) Buildings	%	DEBT (Loans etc.) outstanding at
(b) Land	%	31st March 1947
(iii) <u>Education Rate</u>		Government LP.
(iv) <u>Sewage Rate</u>	%	(a)
(v) <u>Other</u>	%	(b)
.....%	%	(c)
.....%	%	(d)
.....%	%	Banks
.....%	%	(a)
.....%	%	(b)
.....%	%	(c)
.....%	%	Others.
.....%	%	(a)
.....%	%	(b)
.....%	%	Net Amount of Debt at 31.3.4

Total Owners%
 Total Occupiers%
 Total Amount of Rates in arrear at 31st March 1947 LP. 201

Summary of Grants-in-Aid during 1946/47

- (a) GRANTS-IN-AID (Actuals)
 (i) Ordinary (including Deficit Grants)
 (ii) Relief Grants
 (iii) Extraordinary (Works)

LP.

nil

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Handwritten notes in the lower middle section, continuing the text from the previous section.

Handwritten notes at the bottom of the page, including a date "1.2.1940" and some illegible text.

Name of Council Anabla Status of Council (Municipal or Local) Council

Date of inception 1.4.40 State if in Commission Official Gazette 982
(Give Gazette reference) dated 1.2.40 Suppl. 2

G.P. 14084-2000-24.11.41

REVENUE AND EXPENDITURE - 1946/47 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 Apr. 1946	5043	(a) Ordinary Expenditure	2596
(b) Total Ordinary Revenue	2739	(b) Public works Extraordinary	-
(c) Grants-in-Aid		(c) Repayments Loans or Advances	-
(i) Recurrent	250	(d) Water Supply	
(ii) Relief		(i) Recurrent	150
(d) Loans or Advances	4000	(ii) Extraordinary	1941
(e) Water Supply	2276	(e) Surplus Balance 31st March 1947	9721
	<u>14408</u>		<u>14408</u>

RATING 1946/47.

WATER SUPPLY

(Brief Summary of charges required)

(i) <u>Property Rate</u>		
(a) Buildings	10 %	50 pints per person per month
(b) Land	-	7.50 " p.m. for each effluent house of an area less than 50 sq. m.
		1 p.m. for each effluent house of an area more than 50 sq. m.
(ii) <u>General Rate</u>		DEBT (Loans etc.) outstanding at 31st March 1947.
(a) Buildings	10 %	Government
(b) Land	-	
(iii) <u>Education Rate</u>	10 %	(a) <u>LP.</u> 4000
(iv) <u>Sewage Rate</u>		(b)
(v) <u>Other</u>		(c)
.....		(d)
.....		<u>Bank</u>
.....		(a)
.....		(b)
.....		(c)
		<u>Others</u>
		(a)
		(b)
		Net Amount of Debt at 31.3.47

Total Owners 20 %
Total Occupiers

Total Amount of Rates in arrear at 31st March 1947 LP. 214

Summary of Grants-in-Aid during 1946/47

	LP.
(a) <u>GRANTS-IN-AID</u> (Actuals)	250
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-
	<u>250</u>

١٤٦

مجلس عنتابا المحلي

صندوق البريد رقم ١٤
تلفون رقم ٣٦
طولكرم

عند الاجابة الرجاء ان تشيروا الى

الرقم

٩٤٧/٩/٢٧

التاريخ

سفارة قاتمقام طولكرم المحترم

الموضوع : التقرير السنوي ١٩٤٧

أرفق سعادتكم طيه خبر صفة صميعة عن التقرير السنوي
لوضع المجلس المالي عن سنة ١٩٤٧/٤٨ ، وتفضلوا بقول ابو احترام
رئيس مجلس عنتابا المحلي

صحة

24/38

22 SEP 1945

45.

GOVERNMENT OF PALESTINE.

TULHAR

In reply please quote

Ref. No.

52/27

Telephone No. 183.

DISTRICT COMMISSIONER'S OFFICES,

SAMARIA DISTRICT,

NABLUS.

20.9.47

The District Commissioner, Samaria District presents his compliments to Asst. District Commissioner, Tulhara and desires to be informed whether a reply may now be made to his communication No. 52/27 date 29.47 on the subject of financial returns of Municipalities & Local Councils.

این آفیسر محترم را
اطمینان دهم که
اطمینان دهم که
اطمینان دهم که

محاسن محلي قلايلية

تلفون ١٤

٢٩/٢٨

دار نظم
محاسن محلي قلايلية

قلايلية في

رقم التحويل
٢٠ - ٥/١
٢٧ ٩ ١٥
تاريخ

مادة من نظم طوكيو للمد

الموضوع : التقرير السنوي عدد ٤٧/٩٤٦
الاشارة : كناية رقم ٢٩/٢٨/٩٤٦

لنفا بهذا اقدم لمدنكم التقرير المطلوب
وتفضل بقبول خلد الاحترام

عبد الحليم

رئيس مجلس محلي قلايلية

ASSISTANT DISTRICT
COMMISSIONER'S OFFICE
17. SEP. 1947

BF 20
9/11

مجلس محلي قليبية

التقرير السنوي وفقاً للأمر المستورع عدد ٩٨٢/٢/٩٤٠/١١١

عدد ٩٤٦/٩٧

ج.ف	الارادات (مرفوع بلون مجنحة)	ج.ف	المردفات احقية
٥٦٢٩	الرصيد المتوفر ٩٤٦/٩٨١	٢٩١٧	(أ) المردفات العامة
٦١٥٩	(ب) مجموع الارادات	٦٨٧٢	(ب) " فوه العارة
-	(ج) الساعات	-	(ج) رديات فوه من الفوائد
٢٥٠	(١) متبرره	-	(د) المياه
-	(٢) تفريخ اوماعه	-	(١) متبرره
-	(٣) الفروض	-	(٢) فوه العارة
-	(٤) المياه	١٢٥٨	(هـ) الرصيد ٩٧/٢/٩١
-	-	-	-
١٢٠٤٨	مجموع	١٢٠٤٨	

ج.ف	النزائ	ج.ف	المياه
-	(١) طرم الامداد	-	تأنيده واضح للطفه المطاوعه
-	(٢) الانب	-	٢٠٠٠ عدد كل نفى سنويا
-	(٣) الاراض	-	الدبونه المتأخره بعد ٩٧/٢/٩١
-	(٤) النظائ العامة	-	١ المتبرره
-	(١) الانب	-	(٢) (ب) (ج) (د) (هـ)
-	(٢) الاراض	-	(٣) (ب) (ج) (د) (هـ)
-	(٣) فوه المعارف	-	(٤) (ب) (ج) (د) (هـ)
-	(٤) فوه البحار	-	(٥) (ب) (ج) (د) (هـ)
-	(٥) خزانة (٢٠٠٠ متره كل نفى سنويا)	-	(٦) (ب) (ج) (د) (هـ)
-	المالكوت	-	(٧) (ب) (ج) (د) (هـ)
-	المتأخره	-	(٨) (ب) (ج) (د) (هـ)
٢٠١	مجموع متأخرات النظائ ٩٧/٢/٩١	-	الدبونه المتأخره ٩٧/٢/٩١

ملحق الاعانة لسنة ٩٤٦/٩٧

٠	(١) الاعتيادي (بما في ذلك اعانة الفنى)
-	(٢) التفريخ او المساعدة
-	(٣) اشغال عامه
-	مجموع

رئيس مجلس محلي قليبية

الحاميت

بلدية طولكرم

صندوق البريد رقم ٩
التلفون رقم ١٥

الرجاء ان تذكروا عند الاجابة

رقم ١/٩

24/3/47

طولكرم في ١٦ / ٩ / ١٩٤٧

عادة قاضى قضاة طولكرم المحترم
 يسمي : - انكشاف السوي لواردات ومصرفات المجلس البلدي
 الإشارة : - كتاب رقم ط ١٨/١٥ المؤرخ في ٩/٩/١٩٤٧

اقدم لصادرتكم انكشاف السوي لواردات ومصرفات بلدية طولكرم
 لسنة ١٩٤٦/٤٧ مع الملاحظات الاخرى المطلوبة بموجب النموذج الرسمي
 وتفضلوا بقبول فائق الاحترام

معهد
 عن رئيس لجنة بلدية طولكرم

ASSISTANT DISTRICT
COMMISSIONER'S OFFICE

17. SEP. 1947

cc
1/12

50

at
a.k.

B
BU wins
The letters received
from Tull. M. &
Cannatta L.C.

h
17
9

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧
 ١٧٢٢/١٧ - ١٧٢٢/١٧
 ١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧
 ١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧
 ١٧٢٢/١٧ - ١٧٢٢/١٧
 ١٧٢٢/١٧ - ١٧٢٢/١٧

١٧٢٢/١٧ - ١٧٢٢/١٧

see
p. 48 41

27th August, 1947.

District Commissioners,
Jerusalem,
Haifa,
Lydda,
Samaria,
Gaza.

see
p. 45
N.

10

I am directed to refer to my letter
No. G/64/41 dated the 24th October, 1941, on the
Subject of financial returns of municipalities
and local councils, and to request you to submit
your returns for the financial year 1946/47.

(B. St. G. Thwaites)
for A/CHIEF SECRETARY.

6

2/

2/27.

2-8-47

Mr. Thwaites

in 1st report p.

Handwritten signature

111
22.9
8/18

22.9
8/18

10

I am directed to inform you that
the following is the result of the
investigation of the matter referred to
you by letter of the 17th October, 1941, and the
17th November, 1941, and the 17th December, 1941.

Yours faithfully,
The Director of the Board of Customs and Excise

18/11/41
18/11/41

18/11/41

21

ASSISTANT DISTRICT COMMISSIONER'S OFFICE
TULKARM.

27th Oct., 1945.

District Commissioner,
Samaria District.

Subject:- Financial Returns of Municipalities
and Local Councils.

Ref'nce:- Your No. 366-1 dated 15.10.45.

Returns for the financial year 1944/45 regarding
the finances of Tulkarm Municipal and Anabta and Qalqiliya
Local Councils are forwarded herewith.

Assistant District Commissioner,
Tulkarm.

27/10
[Signature]

Registry Office of

of Payer

of Transaction

eration L.P.

מכתב תגליל ארצי

משרד ספרי האחוזה ב

אם הדאע

שם המשלם

נוע המעלה

סיבה של הטרנסקציה

לתימה. ג. פ.

התחורה פ"ס (מ"י)

התאריך

התאריך

37431-310 Bks-8-4 35 St. P.

Remarks מلاحظات הערות	Particulars التفاصيل הפרטים	Fees payable الرسوم المقررة لتسجيلها הסכום המשולם	
		L.P. ג. פ. פ"ס (מ"י)	Mils מל מיל
786 935	Transf. of mortgage for	799	0500
Total		8	040

sums shown above have been received by me.

استلمت المبالغ المدونة أعلاه

הסכומים הנזכרת נתקבלו על ידי

Signature of Payer

אמضاء الدافع
תחום המשלם

Signature of Registry clerk

מכתב التجليل
תחום המקיד הרשום

Name of Council. Tulkarm....Status of Council(Municipal or Local).....
.....Municipal.....

Date of inception.. 3.11.1939 State if in Commission ... Yes.....
(Give Gazette reference) P.G. 962

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE - 1944/45 (Actuals to nearest LP.)

(a) Surplus Balance 1 April 19 <u>44</u>	LP. 4528	(a) Ordinary Expenditure	LP. 8816
(b) Total Ordinary Revenue	17314	(b) Public Works Extra-ordinary	7013
(c) Grants-in-Aid		(c) Repayments-Loans or Advances.	1128
(1) Recurrent	300	(Including interest)	
(ii) Relief	700	(d) Water Supply	
(d) Loans or Advances	164	(1) Recurrent	1823
(e) Water Supply	+2791	(ii) Extraordinary	
	<u>25797</u>	(e) Surplus Balance 31st March 194	7017
			<u>25797</u>

RATING 1944/45

● (1) Property Rate

(a) Buildings	15.....%
(b) Land	4.....%

(ii) General Rate

(a) Buildings	%
(b) Land	%

(iii) Education Rate

3.....%

(iv) Sewage Rate

.....%

(v) Other

.....	%
.....	%
.....	%

Total (Owners.. 24.....%
(Occupiers... 9.....%
22

WATER SUPPLY

(Brief Summary of charges required)

LP. 2500	New Plant
800	Maintenance
800	Elec. and Fuel
4100	

DEBT (Loans etc.) outstanding at
31st March 194

Government

LP.

(a).....
(b).....
(c)..... N I L
(d).....

Banks

(a).....
(b).....
(c)..... N I L

Others.

(a).....
(b)..... N I L

Net Amount of debt at
31/3/4

000

Total Amount of Rates in arrear at 31st. March 194 LP. 335

Summary of Grants-in-aid during 194 /194

LP.

(a) GRANTS-IN-AID (Actuals)

(i) Ordinary (including Deficit Grants)	300
(ii) Relief Grants	700
(iii) Extraordinary (Works)	

1000

۱۰۱

انوار و اقسام

اول

انوار و اقسام

انوار و اقسام

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۱۳	انوار و اقسام
۱۴	انوار و اقسام
۱۵	انوار و اقسام
۱۶	انوار و اقسام
۱۷	انوار و اقسام
۱۸	انوار و اقسام
۱۹	انوار و اقسام
۲۰	انوار و اقسام
۲۱	انوار و اقسام
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۲۷	انوار و اقسام
۲۸	انوار و اقسام
۲۹	انوار و اقسام
۳۰	انوار و اقسام

Qalgiliya
 Name of Council..... Status of Council(Municipal or Local)..... Local Council.
 Date of inception.....15.7.1922.....State if in Commission Drayton Vol.IIIP.1851
 (Give Gazette reference)
 GPP.14084-2000-24.11.14

REVENUE AND EXPENDITURE - 1944/45 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 April 1944	1316	(a) Ordinary Expenditure	2013
(b) Total Ordinary Revenue	3431	(b) Public Works Extra-ordinary	600
(c) Grants-in-Aid	-	(c) Repayments-Loans or Advances.	-
(i) Recurrent	-	(Including interest)	-
(ii) Relief	-	(d) Water Supply	
(d) Loans or Advances	-	(i) Recurrent	792
(e) Water Supply	1801	(ii) Extraordinary	-
	6548	(e) Surplus Balance 31st. March 1945.	3143
	=====		=====

RATING 194

(i) <u>Property Rate</u>	
(a) Buildings	%
(b) Land	%
(ii) <u>General Rate</u>	
(a) Buildings	%
(b) Land	%
(iii) <u>Education Rate</u>	%
(iv) <u>Sewage Rate</u>	%
(v) Other	
'x' (See below)	%
.....	%
.....	%

WATER SUPPLY

(Brief Summary of charges required)
 300 mils per person per year.....

.....

DEBT(Loans etc.)outstanding at 31st.March194

Government LP.

(a).....
 (b).....
 (c).....
 (d).....

Banks

(a).....
 (b).....
 (c).....

Others.

(a).....
 (b).....

Total(Owners%
 (Occupiers.....%
 =====

Net Amount of debt at 31/3/4

Total Amount of rates in arrear at 31st.March1945 LP.27.....

Summary of Grants-in-aid during 194 /194

(a) <u>GRANTS-IN-AID</u> (Actuals)	LP.
(i) Ordinary(including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary(Works)	

'x' No rates; instead a Poll tax is LP.-.300 mils per adult male is unpaid. =====

Members of Family

Members of Family

Members of Family

Members of Family

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Name of Council. Ashta..... Status of Council (Municipal or Local).. Local.....
Council

Date of inception.. 1.4.40..... State if in Commission ... No.....
(Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE - 1944/45 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 April 1944	730	(a) Ordinary Expenditure	598
(b) Total Ordinary Revenue	848	(b) Public Works Extra-ordinary	-
(c) Grants-in-Aid	-	(c) Repayments-Loans or Advances.	-
(i) Recurrent	-	(Including interest)	-
(ii) Relief	-	(d) Water Supply	
		(i) Recurrent	703
(d) Loans or Advances	-	(ii) Extraordinary	
(e) Water Supply	1046	(e) Surplus Balance 31st. March 1945.	1323
	2624		2624

RATING 194

(i) Property Rate

(a) Buildings	10	%
(b) Land	-	%

(ii) General Rate

(a) Buildings	%
(b) Land	%

(iii) Education Rate%

(iv) Sewage Rate%

(v) Other%

.....%

.....%

.....%

Total (Owners 10.....%
(Occupiers.....%
=====

WATER SUPPLY

(Brief Summary of charges required)
30 mils per person per month.....

DEBT (Loans etc.) outstanding at
31st. March 194

Government LP.

(a).....

(b).....

(c).....

(d).....

Banks

(a).....

(b).....

(c).....

Others.

(a).....

(b).....

Net Amount of debt at
31/3/4

Total Amount of rates in arrear at 31st. March 1945 LP. 7.....

Summary of Grants-in-aid during 194 /194

(a) GRANTS-IN-AID (Actuals)

LP.

(i) Ordinary (including Deficit Grants)

(ii) Relief Grants

(iii) Extraordinary (Works)

a. o. c.

Ref. attached.

● Ret Copies of returns in respect of Amstak & Galgilya were submitted when making our recommendations for grants-in-aid (file 257, with you).

But the returns as required under 39 of file 840 were not submitted & 37 & 38 are only drafts.

I have secured the figures

● Fulham Municipality

Please see attached draft letter.

St.

26.10.45.

Reade
J 27/10

cc.

(39)

Have there been
submitted.

39 would appear to be a
draft - prepared
as enclosure for another letter to DC
J. H. W.

Did we not
read these some
time ago in
another file.

D2410

A. M.

MENT HOUSE
USALEM.

23rd July, 1945.

told me to write and ask you
good enough to convey his thanks
for his hospitality on
allency also wishes me to send

F/LG/35/44

2nd October, 1945.

District Commissioners,
Jerusalem District.
Haifa District.
Gaza District.
Lydda District.
Samaria District.
Galilee District.

DISTRICT COMMISSIONERS, SAMARIA
No. 366-1710/107 45
242 Tullkarm

necessary action p/

I am directed to refer to my letter no. F/LG/35/44 dated the 13th November, 1944 regarding the finances of municipal and local councils and to request that returns for the financial year 1944-45 (where they have not yet been rendered) may be submitted in respect of each municipal and local council in your district as soon as possible.

(Sgd.) P??????
CHIEF SECRETARY.

Name of Council Anabta Status of Council (Municipal or Local) Local Council
 Date of inception 1-4-40 State if in Commission No
 (Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 1944/1945 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1944	730	(a) Ordinary Expenditure	598
(b) Total Ordinary Revenue	848	(b) Public Works Extraordinary	
(c) Grants - in - Aid	—	(c) Repayments - Loans or Advances (including interest)	—
(i) Recurrent	—	(d) Water Supply	
(ii) Relief	—	(i) Recurrent	703
(d) Loans or Advances	—	(ii) Extraordinary	1323
(e) Water Supply	1046	(e) Surplus Balance 31st. March 1945	1994
	2624		2624

RATING 1944

(i) <u>Property Rate</u>	
(a) Buildings	10 %
(b) Land	— %
(ii) <u>General Rate</u>	
(a) Buildings	%
(b) Land	%
(iii) <u>Education Rate</u>	%
(iv) <u>Sewage Rate</u>	%
(v) <u>Other</u>	%
	%
	%
	%
Total	
Owners	10 %
Occupiers	— %

WATER SUPPLY

(Brief summary of charges required)

30 mils per person per month

DEBT (Loans etc.) outstanding at 31st. March 194

Government	£P.
(a)	
(b)	
(c)	
(d)	
<u>Banks</u>	
(a)	
(b)	
(c)	
<u>Others</u>	
(a)	
(b)	

Net Amount of debt at 31/3/4

Total amount of rates in arrear at 31st. March 1945 £P. —

Summary of Grants - in - aid during 194 /194

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary (Works)	

REVENUE AND EXPENDITURE

1943-1944	1944-1945
(a) General Revenue	(a) General Revenue
(b) Special Revenue	(b) Special Revenue
(c) Grants-in-Aid	(c) Grants-in-Aid
(d) Loans	(d) Loans
(e) Other	(e) Other
(f) Total	(f) Total
(g) Expenditure	(g) Expenditure
(h) Balance	(h) Balance

WATER SUPPLY

1943-1944	1944-1945
(a) General Revenue	(a) General Revenue
(b) Special Revenue	(b) Special Revenue
(c) Grants-in-Aid	(c) Grants-in-Aid
(d) Loans	(d) Loans
(e) Other	(e) Other
(f) Total	(f) Total
(g) Expenditure	(g) Expenditure
(h) Balance	(h) Balance

Total amount of water supply in 1944-1945: _____
 Total amount of water supply in 1943-1944: _____
 Difference: _____

Name of Council Polgelyc Status of Council (Municipal or Local) Local Council
 Date of inception 15-7-1922 State if in Commission Drayton Vol III P. 1851
 (Give Gazette reference) GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 1944/1945 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1944	1316	(a) Ordinary Expenditure	2013
(b) Total Ordinary Revenue	3431	(b) Public Works Extraordinary	600
(c) Grants - in - Aid	—	(c) Repayments - Loans or Advances (including interest)	—
(i) Recurrent	—	(d) Water Supply	
(ii) Relief	—	(i) Recurrent	792
(d) Loans or Advances	—	(ii) Extraordinary	—
(e) Water Supply	1801	(e) Surplus Balance 31st. March 1945	3143
	6548		6548

RATING 194 /4

(i) <u>Property Rate</u>	
(a) Buildings	%
(b) Land	%
(ii) <u>General Rate</u>	
(a) Buildings	%
(b) Land	%
(iii) <u>Education Rate</u>	%
(iv) <u>Sewage Rate</u>	%
(v) Other	%
	%
	%
	%
Total	
Owners	%
Occupiers	%

WATER SUPPLY

(Brief summary of charges required)

300 mil per person per year

DEBT (Loans etc.) outstanding at 31st. March 194

Government	£P.
(a)	
(b)	
(c)	
(d)	
<u>Banks</u>	
(a)	
(b)	
(c)	
<u>Others</u>	
(a)	
(b)	

Net Amount of debt at 31/3/4

Total amount of rates in arrear at 31st. March 1944 £P. 27

Summary of Grants - in - aid during 1944/1945

(a) GRANTS - IN - AID (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary (Works)	

"X" No rates; instead a poll tax is p. - 360 mil
 per adult man is unpaid

227/131/35

THE AUDIT OFFICE,
JERUSALEM.

36

126. February, 1945.

A.D.C., Rural Division, Jerusalem.
A.D.C., Ramleh.
A.D.C., Safad.
A.D.C., Beersheba.
A.D.C., Hebron.
A.D.C., Acre.
A.D.C., Jenin.
✓ A.D.C., Tulkarm.
A.D.C., (Settlements), Tel-Aviv.
D.O., Beisan.

890
1945
JERUSALEM

Subject: General Audit Report on
Municipal and Local Councils
Accounts 1943-44.

I have the honour to forward herewith
General Annual Report and enclosures on the
Municipal and Local Councils Accounts for the
financial year ended the 31st March, 1944.

Y. H. B.

/ MUNICIPAL AUDITOR.

EH.

A.D.C. *14*
D.O. *20*
8/2

THE GENERAL REPORT OF THE AUDITOR UPON THE ACCOUNTS
OF THE MUNICIPALITIES AND OF THE LOCAL COUNCILS
OF PALESTINE FOR THE YEAR 1943-1944.

The examination of the accounts of all Municipal Corporations and Local Councils for the financial year ended the 31st March, 1944, was completed towards the end of December, 1944, or some two months earlier than usual.

2. The Annual Report upon each Municipality and upon each Local Council has been submitted in accordance with law, to the District Commissioner responsible.. A copy of each Report has likewise been submitted to Government.

FINANCIAL POSITION AND ARREARS OF REVENUE.

3. The Appendix to this Report records a summary of Revenue, (ordinary and extraordinary), Loans, Grants-in-Aid, Expenditure, Arrears of Revenue (for the last three years) and Advances.

4. Whilst some progress has been made towards reducing the Arrears of Revenue generally, the position in a number of other cases cannot be considered to have received the attention which it deserves.

Excluding increases of less than £.100, arrears have increased by the amount indicated in the schedule set out below:-

<u>Municipality.</u>	<u>Increase.</u> <u>£.</u>
Haifa	23,343
Acre	445
<u>Local Council.</u>	
Karkur	222
Kiryat Motzkin	223
Kfar'Ata	796
Affula..	288
Bassa	222
Naharia	473
Nathanya	2,028
Bnei Brag	698
Rishon-le-Zion	2,023
Ramat-Gan	1,851
Holon	165
Hertzliya	416
Givatayim	3,025

5. The arrears of revenue of the Local Council of Nathanya at 31st March, 1944, amounted to £.18,660 comprising £.8,767 due to the New Council and £.11,921 due to the Old Committee, these were taken over by the New Council. The first amount has been reconciled with the individual Rate Payers' records but the latter amount still awaits reconciliation. A proper Assessment Book was introduced during the year under review but it was not signed by the assessment committee and no assessment records were prepared from which the debits could be carried to the individual rate accounts. The attention of those concerned was drawn to these defects.

6. With reference to paragraph 7 of the General Annual Report for the year 1942-1943 the following have not yet reconciled the arrears of revenue at 31st March, 1944 with the individual rate payers' accounts. The figures recorded in the Appendix must therefore be taken with reserve:

Municipalities - Jerusalem (Main Accounts), Hebron, Haifa, Tel-Aviv (Arrears Department).

Local Council -- Bessa.

7. The schedules of arrears compiled from the individual accounts at the 31st March, 1943, revealed numerous errors of omission and of casting. The summary of the schedules did not agree with the amount recorded in the statement of arrears as submitted with the Annual Statements of Accounts for the year ended 31st March, 1943, hence the possibilities of effecting reconciliation at the 31st March, 1944, became more remote than ever. Information has recently been received that an attempt is being made to reconcile arrears of revenue as at March 31st, 1944, two officers being allocated to the work. In my opinion, this staff is totally inadequate to deal with this important work.

The root of the trouble, apart from a certain amount of apathy, is traceable to three features:-

- (a) an out of date system
- (b) the belief that a reconciliation is not essential
- and (c) staff inadequate to cope with the work.

In August, 1944, it was suggested to the District Commissioner, that the Corporation should avail itself of the opportunity of studying the system in force in Jaffa. This system does not involve the purchase of expensive machinery; the system is not difficult to introduce and has the added advantage of running for several years without the necessity of changing new cards or ledgers every year or every second year. It has been introduced into several Municipalities and Local Councils with markedly beneficial results. The proposal was duly considered by the Corporation who decided that it would continue with the existing system in operation but would reconsider the proposal to introduce more modern methods during the forthcoming year, (1945-1946), with a view to their possible introduction in the year 1946-1947. The District Commissioner, whilst in favour of the introduction of the system in force in Jaffa, does not consider the present a suitable time to press the Municipality to adopt it. He has further stated that the Treasurer is not in favour of making any changes at present. The unsatisfactory state of affairs must therefore continue.

8. The arrears of revenue of the Hebron Municipality, as recorded in the Appendix, are an approximate figure only. It is stated that proper registers and schedules cannot be introduced before the end of the year 1945-1946.

9. The position with regard to arrears of revenue in Haifa is distinctly bad. Nine months after the financial year end, the Municipality is still not in a position to submit the schedule of balances extracted from the rate payers' individual accounts. This disgraceful state of affairs is only one of many which has emphasised the complete indifference of the Town Clerk and Accountant to one of their major financial problems.

The amount of P. 77,684 appearing in the Appendix has not therefore been verified.

10. In Tel-Aviv the arrears of revenue at 31st March, 1944, as recorded in the Annual Statement submitted by the Municipality amounted to £.502,817. This does not represent the correct figure as it excludes a sum of £.60,968 proposed for writing off. The correct amount should be £.572,785 as recorded in the Appendix hereto compared with £.593,540 (erroneously recorded as £.492,149) at the close of the previous year.

This was the first year in which the system of journalising the postings of the debits and credits was introduced in the Department of Taxes, Water Supply and Education Rates. By this innovation the balances outstanding were calculated immediately after each transaction in the Taxpayers' accounts. All the arrears at 31st March, 1944, with the exception of those of the Arrears Department were reconciled.

11. The figure of the arrears in the Arrears Department was recorded by the Corporation as £.64,971 at 31st March, 1944. This amount could not be reconciled with the relative Departmental records, since detailed lists of balances have not been prepared at the date the report was compiled. Omitted from this total is an amount of £.12,078 due from plot-owners in connection with the construction of roads. The bulk of the arrears due in this category is payable to the contractors with the exception of Departmental Charges which will revert to Revenue.

The arrears included an amount of £.600 allegedly due from the Jewish Community. The claim was abandoned and written-off during the year since it had proved to be purely academic.

12. The summary of arrears of revenue in the Local Council of Bessa could not be reconciled with the rate and tax payers' individual registers, as the records had been so badly kept. The records of the arrears of previous years were not in possession of either the President or of the Accountant. The matter is still under investigation.

13. To summarise, it may be stated that arrears of revenue due to Municipalities and Local Councils are in the region of one and a quarter million pounds and the position cannot be regarded lightly in these prosperous times.

Government has considered the question of amending the Municipal Corporations Ordinance to provide for the withholding of a transaction in the Land Registry until payment of outstanding municipal rates has been effected, but has not thought fit to introduce such an amendment. Draft amending legislation, however, makes provision whereby Municipal Authorities upon the refusal or neglect to pay rates may attach any rents or debts due to the defaulting rate payer and, if that person is an officer or employee of the Government, or in receipt of a salary from any person, the Authority may attach one quarter of his salary or pay.

The amending legislation has not yet been enacted nor has corresponding legislation been drafted in respect of the Local Councils Ordinance. The enactment of the measure may help to a certain extent to reduce the arrears of revenue notwithstanding the fact that local authorities have the right to sue defaulters by civil action.

14. A considerable amount of arrears of revenue is due from (a) absentees living abroad, (b) from persons whose whereabouts are unknown and (c) from owners of property vested in the Custodian of Enemy Property. In those cases where

the Custodian/

the Custodian has funds at his disposal certain arrears have been paid but the Custodian has refused payment where one estate is in debt to him even though the enemy owner has other estates on account of which the Custodian holds credit balances. It is, of course, quite within the right of the Custodian to refuse payment in such instances but viewed dispassionately, the revenue of the local authorities suffers.

15. Settlement of Arrears of Revenue by compromise. A case was encountered where arrears of revenue due from four rate payers and amounting to L.P. 504.746s was concluded by a compromise whereby the sum of L.P. 271.295s was paid and the balance was written off. The District Commissioner agreed that the compromise was irregular but as the rates levied by the Council under its old Order were not always regular and legal it would appear that the best solution had been found. This experience prompted the Council to try and compromise with other debtors when they felt that they would not succeed in litigation. It is hoped that with the new constituting Order the Council will not be compelled to have recourse to such transactions in future.

16. Revenue collected without statutory authority. Unauthorised revenue is collected in almost all Jewish Municipalities and Local Councils. Such receipts include:-

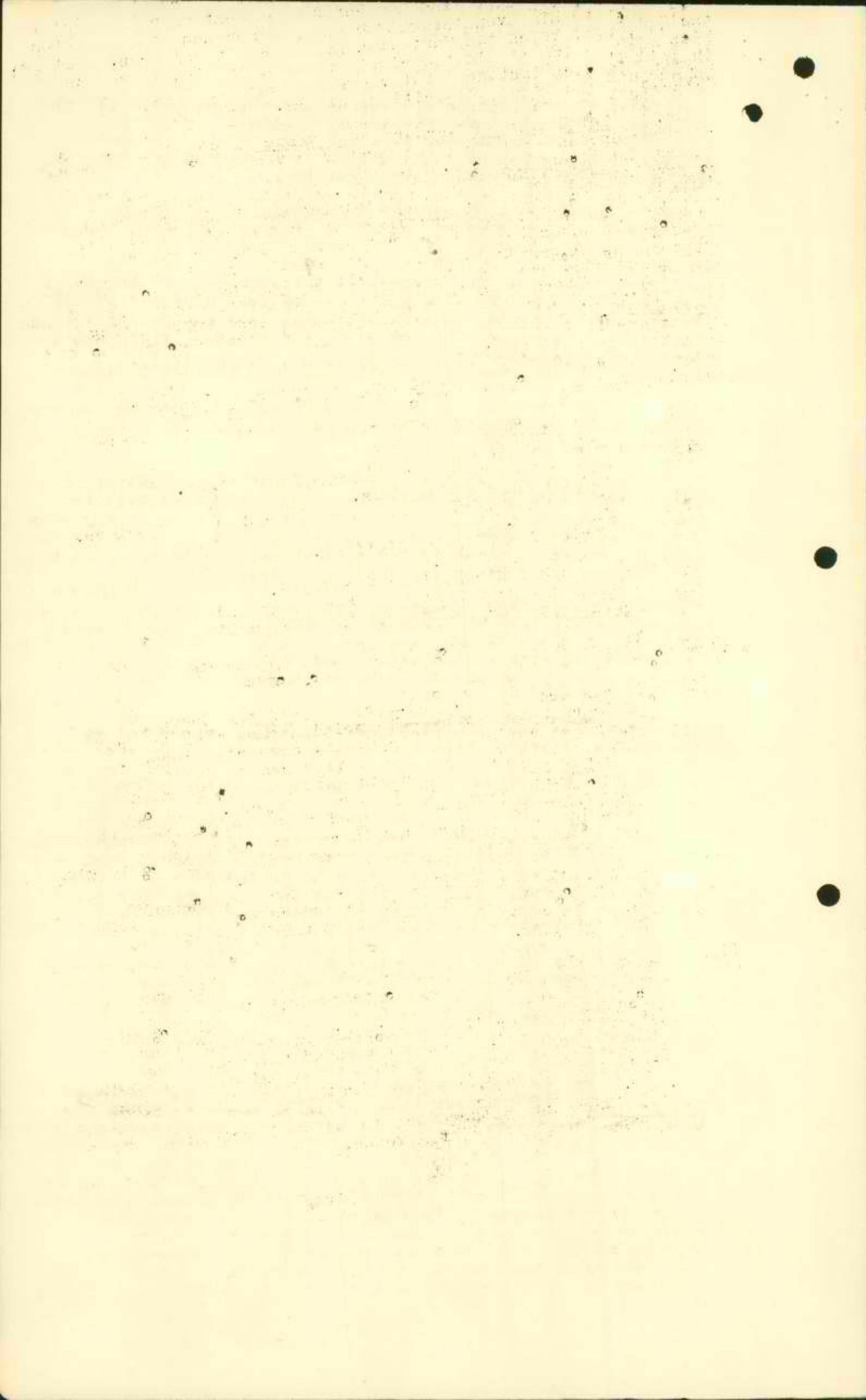
- (a) Tuition Fees,
- (b) Funds for Improvement of School Buildings,
- (c) Health Service at Schools,
- (d) High Cost of Living Allowances for School Teachers.
- (e) Clinic Fees,
- (f) Contributions for Plantations.
- (g) Water Supply Rates,
- (h) Landlords Contributions for Wells,
- (i) Fund for Improvement of Water Plant and
- (j) Extra Fees for Trades and Industries Licences.

The result of action taken by this Department with a view to legalising these fees was as follows:-

- (i) In respect of (a), (b), (c) and (d) the Crown Law Officers have given their opinion that when the rate payer enters into an agreement, correctly worded, it is considered that the levies can be justified as being based on contracts entered into between the Council and the various rate payers. In one particular case it was decided that the Council had power to provide services in respect of which the levies were made and also to enter into such contracts.
- (ii) In respect of (e) Clinic Fees. Certain Councils appear to have power in their Orders to impose such levy subject to the approval of the District Commissioners.
- (iii) As regards the items under (f) and (h) these are alleged to be voluntary contributions to be spent upon specific purposes and as such they fall to be classified under 'in' and 'out' transactions under "Reimbursements". Any unexpended balance at the close of the year is adjusted to deposits and reverts to "reimbursements" on the first day of the ensuing year.

There seems therefore to be no objection to these miscellaneous items of Revenue.

(iv)/



- (iv) The collection of revenue under items (g), (i) and (j) should be governed by by-laws.

17. Exemption of Institutions from Payment of Municipal Rates and Taxes. This question which has formed the subject of adverse comment in the past was closely watched during the year, with a view to reaching some degree of finality. Progress was aggravatingly slow and more effective measures are needed to settle it.

18. Works and Counter-Claims Set-off against Arrears of Revenue. Marked progress has been achieved during the year in setting-off works and counter-claims against arrears of revenue in both Tel-Aviv and Petan-Ticva Municipalities, the amounts involved aggregated P.11,595 and P.397, respectively.

G E N E R A L.

19. Of other matters of lesser or greater importance the following are of interest:-

Issue of Fountain Pens - Officials of a certain Corporation were supplied with fountain pens chargeable to Municipal Funds. No adequate reason was given as to why pens should be provided at the expense of the rate payers. In one case a fountain pen was issued to a councillor on the plea that his own pen was lost on the municipal premises!

20. Trades and Industries Licences. These licences in a considerable number of cases have been issued with validity to the 31st December only and irrespective of the date of issue. In accordance with the relative Ordinance a licence shall be valid for one year from the date of issue.

21. Signboard and Advertisement Fees. The fees collected were not in accordance with those prescribed by the By-law. The replies to queries issued in this respect were to the effect that the fees were collected in accordance with a draft By-law approved by the Council and submitted to Government for approval.

22. Public Entertainment Licences. Annual "C" Licences were observed to have been issued to certain Cinemas against a fee of P.60 each, whereas according to the Public Entertainment Ordinance the fees due for such premises should be P.75. In reply to a query on this score the Council contended that the fees were collected on the basis of a draft By-law approved by the Council and submitted to Government for approval. This resolution was taken, it was stated, on the grounds that the licence fee should be lower than that fixed in larger towns where audiences are larger. Whilst this might be sound reasoning, it is nevertheless considered that fees should not have been reduced prior to the promulgation of the By-law.

23. Security Bonds deposited by Cashiers and Revenue Collectors. In a number of cases where security bonds had been given they were kept in custody of the Cashiers instead of being deposited in a Bank.

24. Losses and Thefts of Cash and Stores. A number of cases of thefts and of losses of cash and of stores occurred during the year chiefly in Tel-Aviv. In most cases such losses were made good by Insurance Companies. In this connection it has been found expedient to lay down, with the concurrence of the District Commissioner, that in future, losses of stores up to a limit of P.20 should be approved by a special

Board of Enquiry to be appointed by the Council. The District Commissioner has extended the above authority to cover the loss of cash up to a limit of £2.10, provided that before the loss is written off it is ascertained that there are no audit objections to such writing off.

25. Pensions and Gratuities. No pensions legislation was enacted during the year to regularise the payment of Pensions and Gratuities by the Municipal Corporations of Tel-Aviv, Hebron, Ramallah, Bethlehem, Beit-Jala and Shefa Amer. Incidentally no legislation exists for similar payments by any of the Local Councils in Palestine.

26. Overpayments of High Cost of Living Allowances. A number of queries were raised during the year in respect of the payment of these allowances in excess of approved Government Scales. District Commissioners concerned stipulated that, in future, no payments in excess of the approved Government scale would be authorised. Approval for overpayments with retrospective effect was obtained, in certain other cases recoveries were effected.

27. Advances without authority. A considerable number of advances were made during the year without due authority. The attention of those concerned was drawn to this irregular practice.

The Advances outstanding at the close of the financial year, including those in respect of Unallocated Stores, are recorded in the Appendix. In all they amounted to £2,166,943.

28. Delays in reply to Correspondence and queries. A vast amount of inconvenience was encountered during the year under review by the failure of many Municipalities and Local Councils to reply promptly to Audit correspondence. In many cases four or more reminders had to be issued before a reply could be obtained. In some cases it was necessary to invoke the assistance of the District Commissioners.

Section 6 of the Municipal Corporations Order No.120 of 1935 reads as follows:-

"It is the duty of all Municipal Accounting Officers promptly to reply to any queries issued by the Municipal Auditor, giving fully the particulars or informations desired!"

The above remarks apply equally to the Local Councils vide Section 7(2) of the Local Councils Ordinance No.36 of 1941.

Without the closest Co-operation of all those concerned, efficiency cannot be attained if the queries, observations and correspondence are not promptly answered.

Q U E R I E S.

29. Out of a total of 394 queries issued during the year, 74 queries are still outstanding.

30. Approved Programme of Work. There was no departure from the approved programme of work. Generally speaking the audit of the accounts is more up to date than it has been for many years.

THE MUNICIPAL AUDIT OFFICE,
JERUSALEM.


MUNICIPAL AUDITOR.

28th January, 1945.

AS.

STATEMENT OF THE REVENUE AND THE EXPENDITURE OF MUNICIPALITIES AND LOCAL COMMITTEES FOR THE YEAR 1943-1944
TOGETHER WITH DETAILS OF LOANS AND GRANTS IN AID, CASH BALANCE, OUTSTANDING LOANS, DEPOSITS
AND OTHER COMMITMENTS & A COMPARATIVE TABLE OF REVENUE AND EXPENDITURE FOR THE YEARS 1941-1942, 1942-1943 & 1943-1944



3698

Municipality	Revenue			Expenditure			Liabilities			Investments			Advances	
	Grants-in-Aid:			Cash on:			Arrears:			Arrears:			Arrears:	
	Ordinary	Extraordinary	issued by	Hand	Deposits	of	of	of	Fixed	Unallocated				
	Loans	Government	1942-1944	31.3.44	Loans	and	Revenue	Revenue	Revenue	Deposits	Stores).			
	LP	LP	LP	LP	LP	LP	LP	LP	LP	LP	LP	LP	LP	
Jerusalem	146,839	67,346	40,936	177,945	74,320	180,713	26,211	101,964	111,294	125,134	-	256		
Jerusalem Water Supply	131,896	10,824	-	110,908	29,042	32,530	38,931	6,630	9,318	9,898	54,529	92,271		
Bethlehem	2,273	240	240	3,266	2,893	-	-	413	654	697	-	-		
Beit Jala	1,714	275 (XX)	635	1,977	1,350	350	7	170	691	573	-	-		
Ramallah	3,346	404	240	3,620	2,195	1,951	3	776	692	841	-	5		
Hebron	10,554	878	464	10,491	6,186	900	8,092	2,556	3,245	2,706	-	-		
Haifa	213,286	30,357	24,220	268,041	16,308	67,356	26,913	77,684	54,341	46,449	-	7,622		
Shefa Ahr	2,306	284	250	2,380	317	390	-	111	215	227	-	4		
Acre	9,535	1,554	500	10,327	7,015	1,150	2,059	1,392	947	1,837	-	17		
Nazareth	15,443	2,604	500	17,473	6,100	14,867	5,124	6,700	2,853	4,644	-	15		
Tiberias	14,497	500	450	15,830	6,597	5,877	1,628	2,931	4,544	8,937	-	89		
Beisan	5,853	500	500	5,652	3,567	-	-	44	197	971	-	-		
Safad	4,706	400	400	4,692	2,481	-	250	1,898	1,509	1,080	-	14		
Nablus	15,933	1,694	1,500	15,906	8,643	-	2,683	2,107	2,767	2,734	2,027	83		
Jenin	4,169	250	250	4,121	4,270	-	46	120	273	483	-	-		
Tulkarm	8,519	300	300	8,900	4,528	-	454	217	261	220	2,000	1		
Tel-Aviv	991,048	112,051	77,800	1,110,702	29,493	332,161	108,903	572,785	593,540	551,000	205	63,813		
Jaffa	139,732	15,332	11,000	149,225	32,455	-	7,793	133,486	141,940	148,361	49,996	89		
Petah-Tiqva	50,776	20,562	1,500	71,984	4,542	17,658	14,850	57,464	59,550	56,878	-	398		
Lydda	21,093	374	-	14,150	15,943	-	19	1,374	3,386	3,592	-	-		
Ramle	11,827	475	350	12,345	5,316	-	-	3,452	4,920	4,997	-	-		
Gaza	24,773	400	400	26,472	6,519	-	8,173	2,399	3,334	3,841	-	85		
Majdal	9,683	250	250	8,164	5,827	217	597	187	179	306	-	-		
Khan Yunis	5,169	250	250	3,943	2,196	1,057	1,210	466	862	785	1,972	-		
BeerSheva	8,491	250	250	6,891	1,005	-	-	34	311	1,175	7,000	-		
Total Municipalities	1,843,561	268,354	162,445	2,065,205	269,708	657,172	248,101	977,360	1,001,843	976,856	117,729	164,742		

(X) Arrears of Revenue not yet confirmed.
(XX) Includes P.544.532 Government Grant-in-aid for construction of Beit-Jala Road expended direct by the Public Works Department and not accounted for in the Municipal Books.

LOCAL COUNCIL	Revenue		Loans and Grants-in-Aid		Expenditure	Cash on Hand : 31.3.44	Liabilities			Arrears of Revenue : 31.3.44	Arrears of Revenue : 31.3.1943	Arrears of Revenue : 31.3.1942	Investments		Advances											
	Ordinary	Extraordinary	Loans	Grants-in-Aid			31.3.44	Loans	Deposits and Commitments				31.3.44	31.3.1943	31.3.1942	Fixed Deposits	Including	Unallocated Stores								
																			Issued by Government 1943-1944	LP	LP	LP	LP	LP	LP	LP
Jericho	1,391:	-	-	-	621	1,865:	-	-	-	185:	160	351:	-	-	-	-										
Beit Sahur	489:	52	-	-	327	177:	400:	-	-	30:	26	18:	-	-	-	250										
Bireh	854:	880	-	-	1,564	438:	-	-	-	53:	60	37:	-	-	-	-										
Karkur	4,083:	355	-	-	4,331	630:	535:	112	1,946:	1,724	920:	-	-	-	-	-										
Hadera	21,977:	2,724	1,500	-	25,168	1,547:	15,004:	630	18,193:	18,629	19,180:	-	-	-	-	315										
Kiryat Motzkin	3,205:	501	-	-	3,813	512:	-	11	635:	612	1,129:	-	-	-	-	-										
Kfar Ata	3,939:	-	-	-	3,016	1,784:	-	136	3,384:	1,488	369:	-	-	-	-	-										
Kafr Yasif	895:	850	-	-	1,690	189:	175:	78	897:	302	75:	500	-	-	-	-										
Saffuriya	1,241:	120	-	-	1,390	64:	234:	-	582:	492	444:	-	-	-	-	-										
El Majeidat	52:	-	-	-	117	148:	-	-	154:	58	87:	-	-	-	-	35										
Tarshiha	2,641:	-	-	-	1,803	1,664:	-	224	410:	441	371:	200	-	-	-	152										
Affula	10,990:	-	-	-	11,644	1,005:	438:	119	7,997:	7,709	7,400:	-	-	-	-	-										
Samakh	1,181:	-	-	-	1,108	545:	-	-	825:	805	212:	-	-	-	-	-										
Ezra Kfar	4,403:	-	-	-	4,381	436:	-	66	84:	5	220:	-	-	-	-	-										
Bassa	971:	-	-	-	384	801:	-	139	460:	538	171:	700	-	-	-	6										
Nahariya	9,531:	672	380	-	8,838	1,633:	1,493:	247	1,381:	908	591:	10	-	-	-	-										
Bama	213:	61	-	-	183	328:	-	-	100	-	-	-	-	-	-	-										
Qalqilya	3,029:	-	-	-	2,252	1,316:	-	-	37:	27	18:	-	-	-	-	1										
Anabta	1,230:	-	-	-	898	730:	-	-	-	-	-	-	-	-	-	-										
Beek Hefer	3,649:	54	-	-	3,152	805:	-	4	361:	386	275:	-	-	-	-	2										
Nathanya	20,034:	5,564	5,564	-	22,938	5,363:	5,564:	1,674	20,688:	18,660	14,072:	-	-	-	-	153										
Kfar Yona	974:	-	-	-	839	350:	-	32	683:	610	469:	-	-	-	-	-										
Bat Yam	7,388:	-	-	-	7,342	3,253:	-	2,578	8,286:	8,954	8,250:	-	-	-	-	205										
Bnei Brak	15,345:	-	-	-	15,558	805:	2,192:	341	8,153:	7,455	6,075:	-	-	-	-	1										
Batona	833:	-	-	-	683	1,072:	-	-	757:	905	995:	-	-	-	-	-										
Bishon-Le-Zion	19,496:	1,248	-	-	20,998	1,334:	1,724:	5,199	30,238:	27,355	24,577:	-	-	-	-	-										
Rehovoth	46,045:	-	-	-	46,354	2,017:	17,977:	1,992	19,078:	21,090	23,857:	39	-	-	-	325										
Beset Gan	36,427:	18,182	-	-	58,415	1,799:	12,588:	2,424	28,980:	27,129	23,511:	-	-	-	-	350										
Holon	10,170:	305	-	-	10,677	579:	-	67	2,287:	2,121	547:	-	-	-	-	-										
Hertzliya	17,280:	-	-	-	16,707	1,915:	3,994:	1,077	12,550:	12,154	12,540:	-	-	-	-	14										
Carried Forward	249,845:	31,526	7,444	-	276,021	24,559:	60,318:	18,650	167,131:	159,874	149,862:	1,449	-	-	-	1,699										

LOCAL COUNCIL	Revenue		Loans and Grants-in-Aid		Expenditure	Liabilities		Arrears of Revenue	Arrears of Revenue	Arrears of Revenue	Investments including Fixed Deposits	Advances (including Unallocated Stores)				
	Ordinary	Extraordinary	Loans	Grants-in-Aid		Cash on Hand	Deposits									
													actually issued by Government 1943-1944	31.3.44	31st March, 1944	and Commitments
	IP.	IP.	IP.	IP.	IP.	IP.	IP.	IP.	IP.	IP.	IP.	IP.				
Brought Forward	849,845	31,526	7,444	276,081	34,559	60,318	18,650	167,131	159,874	149,602	1,449	1,687				
Ra'anana	10,681	-	-	10,775	686	418	129	5,676	5,731	5,850	-	75				
Kfa Sava	13,584	-	-	12,951	1,361	1,772	1,458	4,227	5,934	5,754	-	69				
Petah Tiqva (Rural Area)	2,799	-	-	2,502	948	-	-	4,542	4,678	8,306	-	-				
Sheikh Hwanis	70	-	-	64	237	-	8	(X)	-	-	-	-				
Yaluja	6,702	-	-	4,935	3,720	217	4	276	416	694	-	339				
Givatayim	20,694	-	-	18,633	2,501	-	9	7,295	4,271	-	-	-				
Joint Slaughter-house Markur and Pardess Hana (Sect)	769	-	-	769	-	-	-	-	-	-	-	-				
Joint Slaughter-house Ramat-Gan Bnei-Brac and Givatayim	2,252	-	-	1,732	1,077	-	-	5	5	-	-	19				
Total Local Councils	307,406	31,526	7,444	328,383	44,859	62,925	20,258	189,616	181,106	170,276	1,449	3,201				
Total Municipalities and Local Councils	2,150,967	129,680	169,689	2,593,588	314,667	720,027	268,382	166,976	1,122,649	1,147,122	119,170	166,943				

(X) Arrears of Revenue not yet confirmed.

Anebta Local Council

Name of Council..... Status of Council
Date of inception 1.4.40 No. 2-.....
(Give Palestine Gazette No. 982 of 1.2.42.)

REVENUE AND EXPENDITURE - 194 ⁵ / 194 ⁴ (Actuals to nearest sh.)			
(a) Surplus balance 1 April 194	598	(a) Ordinary expenditure	421
(b) Total Ordinary Revenue	550	(b) Public Works Extraordinary	5
(c) Grants-in-aid		(c) Repayments-loans or Advances	
(i) Recurrent		(d) Water supply	472
(ii) Relief		(i) Recurrent	
(d) Loans or Advances		(ii) Extraordinary	750
(e) Water Supply	700	(e) Surplus balance 31st March, 194	1628
	1628		

RATING 194 /4		WATER SUPPLY.	
(i) Property Rate	8	(Brief Summary of charges required)	
(a) Building		20 mils per person per month.	
(b) Land			
(ii) General Rate			
(a) Buildings		DEBT (Loans etc.) outstanding at 31st March, 194	
(b) Land		Government	
(iii) Education Rate		(a)	
(iv) Sewage Rate		(b)	
(v) Other		(c)	
		(d)	
		PAID	
		(a)	
		(b)	
		(c)	
		Others	
		(a)	
		(b)	
		Net amount of debt at 31st March, 194	

Total amount of rates in arrear at 31st March, 194

Summary of Grants-in-aid during 194 /194		sh.
(a) GRANTS-IN-AID (Actuals)		
(i) Ordinary (including Deficit Grants)		
(ii) Relief Grants		
(iii) Extraordinary (Works)		

Name of Council...Calqilya..... Status of Council ...Local Council...
Date of inception 15.7.1922.... State if in Commission...No.....
(Give Gazette ref.) Drayton Vol. III.
..... page 1851.....

REVENUE AND EXPENDITURE - 1943 / 1944 (Actuals to nearest £.)

(a) Surplus balance 1 April 1943	538	(a) Ordinary Expenditure	1746
(b) Total Ordinary Revenue	2392	(b) Public Works Extra-ordinary	
(c) Grants-in-aid		(c) Repayments-Loans or Advances	
(i) Recurrent		(d) Water Supply	
(ii) Relief		(i) Recurrent	505
(d) Loans or Advances		(ii) Extraordinary	
(e) Water Supply	637	(e) Surplus balance 31st March, 1944	1316
	3567		3567
	=====		=====

RATING 1943 / 44

(i) <u>Property Rate</u>	
(a) Building	-----%
(b) Land	-----%
(ii) <u>General Rate</u>	
(a) Buildings	-----%
(b) Land	-----%
(iii) <u>Education Rate</u>	-----%
(iv) <u>Sewage Rate</u>	-----%
(v) Other "X"	-----%
(See below)	-----%
-----	-----%
-----	-----%
Total (Owners	%
Occupiers	%
	=====

WATER SUPPLY.

(Brief Summary of charges required)
180 mils per person per year.

DEBT (Loans etc.) outstanding at 31st March, 1944

Government

(a)	
(b)	
(c)	
(d)	

Private

(a)	
(b)	
(c)	

Others

(a)	
(b)	

Net amount of debt at 31st March, 1944

Total amount of rates in arrear at 31st March, 1944 £1.37 ...

Summary of Grants-in-aid during 1943 / 1944

(a) <u>GRANTS-IN-AID</u> (Actuals)	£.
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary (Works)	
	=====

"X" No rates; instead a poll tax @ £.360 mils per adult male is imposed.

(Name of person or organization)
 (Address)
 (City)
 (State)
 (Zip)
 (Country)

(Name of person or organization)
 (Address)
 (City)
 (State)
 (Zip)
 (Country)

(Name of person or organization)
 (Address)
 (City)
 (State)
 (Zip)
 (Country)

Name of Council... Tulkarm Status of Council... Municipality
 Date of Inception 3.11.1939 State if in Commission... Yes
 (Give Gazette No. Pal. Gazette No. 962

REVENUE AND EXPENDITURE - 1943 / 1944 (Actuals to nearest sh.)

(a) Surplus balance 1 April 1943	6509	(a) Ordinary Expenditure	6490
(b) Total Ordinary Revenue	6372	(b) Public Works Extra-ordinary	1301
(c) Grants-in-aid		(c) Repayments-Loans or Advances & Dep.	2327
(i) Recurrent		(d) Water Supply	1109
(ii) Relief	300	(i) Recurrent	
(d) Loans or Advances & Deps.	427	(ii) Extraordinary	
(e) Water Supply	2147	(e) Surplus balance 31st March, 1944	4528
	15755		15755
	=====		=====

RATING 1943 / 44

(i) <u>Property Rate</u>	
(a) building	8
(b) Land	4
(ii) <u>General Rate</u>	
(a) buildings	7
(b) Land	7
(iii) <u>Education Rate</u>	7
(iv) <u>Sewage Rate</u>	7
(v) Other	7
	7
	7
	7
(Owners 12 %	7
Total (Occupiers %	7
	=====

WATER SUPPLY.

(Brief Summary of charges required)
 30 mile per kilo plus 40 mile per month hire of meter.

DEBT (Loans etc.) outstanding at 31st March, 1944

Government

(a)	
(b)	
(c)	
(d)	

PAVING

(a)	
(b)	
(c)	

GRANTS

(a)	
(b)	

Net amount of debt at 31st March, 1944

Total amount of rates in arrears at 31st March, 1944 sh. 217

Summary of Grants-in-aid during 1943 / 1944

(a) <u>GRANTS-IN-AID</u> (Actuals)	sh.
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary (Works)	300
	300
	=====

Assistant District Commissioner's Office,
Tulkarm.

7th August, 1943.

District Commissioner,
Samaria District.

P. 24.

Subject :- Financial Returns of Municipalities and
Local Councils.

Ref'nce :- Your 366 of 22.7.1943.

----- I forward herewith the required returns for the financial year 1942/43 in respect of the Municipality of Tulkarm and the Local Councils of Qalqilya, Anebta, Natanya, Emek Hefer and Kfar Yona.

2. I submit the following observations regarding the returns for Natanya and Kfar Yona:-

(a) Natanya.

- i. Debts. The amount of LP 6,600 given in the return includes the sum of LP 6,450, being debts due from the old Local Council of Natanya in respect of which the Local Council is about to obtain a Government Loan in order to repay all outstanding debts.
- ii. Rates in Arrears. The sum of LP 5454 is in respect of 1941/42 and 1942/43. The arrears mainly represent debts at present uncollectable due from unknown owners or from owners now in enemy occupied territories. These arrears also include a sum of LP 1,400 claimed by the Council from the Natanya Sea-Shore Development Co. Ltd., which is subject to the settlement of various outstanding disputes between the two parties concerned.

- (b) Kfar Yona. The rates in arrears in the case of Kfar Yona are mainly due from non-resident owners, from owners who cannot be traced, and from owners whose property is in the hands of the Custodian of Enemy Property.

(Sgd.) J. M. MONTGOMERY

Assistant District Commissioner,
T u l k a r m.

123
Copy to District Officer,
Natanya.

1100

Name of Council QalgilyaStatus of Council (~~Municipal~~ or Local)Date of inception 15.7.22.State if in Commission No. Drayton Vol. III. Page. 1851.

(Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 1942/1943. (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1942.	551	(a) Ordinary Expenditure	1062
(b) Total Ordinary Revenue	1186	(b) Public Works Extraordinary	31
(c) Grants - in - Aid	-	(c) Repayments - Loans or Advances (including interest)	100
(i) Recurrent	-	(d) Water Supply	
(ii) Relief	-	(i) Recurrent	338
(d) Loans or Advances	-	(ii) Extraordinary	-
(e) Water Supply	332	(e) Surplus Balance 31st. March 194	538
	2069		2069

RATING 194 /4**(i) Property Rate**

(a) Buildings - %

(b) Land - %

(ii) General Rate

(a) Buildings - %

(b) Land - %

(iii) Education Rate(iv) Sewage Rate - %**(v) Other Poll Tax**

360/- each adult male. - %

Total { Owners - %
Occupiers - %

WATER SUPPLY

(Brief summary of charges required)

750/- per house per annum.

DEBT (Loans etc.) outstanding at 31st. March 194Government £P.

(a) -

(b) -

(c) -

(d) -

Banks

(a) -

(b) -

(c) -

Others

(a) -

(b) -

Net Amount of debt at 31/3/4 -

Total amount of rates in arrear at 31st. March 1943 £P. 27.-

Summary of Grants - in - aid during 194 /194

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-
	-

Name of Council

Status of Council (Municipal or Local)

Date of inception

State in Commission

REVENUE AND EXPENDITURE - 194-194 (Actuals to account for)

(a) Surplus Balance 1 April 194	EP
(b) Total Ordinary Revenue	EP
(c) Grants in Aid	EP
(d) Loans or Advances	EP
(e) Water Supply	EP
(f) Relief	EP
(g) Recurrent	EP
(h) Water Supply	EP
(i) Recurrent	EP
(j) Extraordinary	EP
(k) Surplus Balance 31st March 194	EP

WATER SUPPLY

(i) Property Rate
 (ii) Buildings
 (iii) Land

RATING 194-4

(i) Property Rate

(ii) Buildings

(iii) Land

(iv) General Rate

(v) Buildings

(vi) Land

(vii) Education Rate

(viii) Sewage Rate

(ix) Other

(x) Other

(xi) Other

(xii) Other

(xiii) Other

(xiv) Other

(xv) Other

(xvi) Other

(xvii) Other

(xviii) Other

(xix) Other

(xx) Other

(xxi) Other

(xxii) Other

(xxiii) Other

(xxiv) Other

(xxv) Other

(xxvi) Other

(xxvii) Other

(xxviii) Other

(xxix) Other

(xxx) Other

(xxxi) Other

(xxxii) Other

(xxxiii) Other

(xxxiv) Other

(xxxv) Other

(xxxvi) Other

(xxxvii) Other

(xxxviii) Other

(xxxix) Other

(xl) Other

(xli) Other

(xlii) Other

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(xliv) Other

(xlv) Other

(xlvi) Other

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(xlviii) Other

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(xli) Other

(xlii) Other

(xliii) Other

(xliv) Other

(xlv) Other

(xlvii) Other

(xlviii) Other

(xlvix) Other

(xli) Other

(xlii) Other

Name of Council ANEETAStatus of Council (~~Municipal~~ or Local)Date of inception 1.4.40State if in Commission No. Suppl. No. 2 P.G. No. 982 of
(Give Gazette reference) 1.2.42.

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 194 /194 ~~3~~(Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 194 2	251	(a) Ordinary Expenditure	315
(b) Total Ordinary Revenue	316	(b) Public Works Extraordinary	40
(c) Grants - in - Aid	-	(c) Repayments - Loans or Advances (including interest)	
(i) Recurrent	-	(d) Water Supply	
(ii) Relief	-	(i) Recurrent	66
(d) Loans or Advances	-	(ii) Extraordinary	270
(e) Water Supply	522	(e) Surplus Balance 31st. March 194	398
	<u>1089</u>		<u>1089</u>

RATING 194 /4

(i) Property Rate

(a) Buildings	Owners	8 %
(b) Land		- %

(ii) General Rate

(a) Buildings	- %
(b) Land	- %

(iii) Education Rate

(a) Buildings	- %
---------------	-----

(iv) Sewage Rate

(a) Buildings	- %
---------------	-----

(v) Other

(a) Buildings	- %
(b) Land	- %
(c) Other	- %

Total	Owners	8 %	8
	Occupiers	- %	-

WATER SUPPLY

(Brief summary of charges required)

On each male or female person	15 p.m.
" " camel or cow or horse	10 p.m.
" " donkey	5 " "
" " sheep or goat	3 " "

DEBT (Loans etc.) outstanding at 31st. March 194

Government	£P.
(a)	-
(b)	
(c)	
(d)	
Banks	
(a)	-
(b)	
(c)	
Others	
(a)	-
(b)	

Net Amount of debt at 31/3/4 3.Total amount of rates in arrear at 31st. March 194 3 £P. -

Summary of Grants - in - aid during 194 /194

(a) GRANTS - IN - AID (Actuals)

£P.

- (i) Ordinary (including Deficit Grants)
- (ii) Relief Grants
- (iii) Extraordinary (Works)

-

-

Name of Council **Tulkarm** Status of Council (Municipal or Local) **Municipal** 28
 Date of inception **3.11.1939** State if in Commission **Yes** Gaz.No. **962**
(Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 1942/1943 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1942.	5160	(a) Ordinary Expenditure	4574
(b) Total Ordinary Revenue	5646	(b) Public Works Extraordinary	1202
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	442
(i) Recurrent	300	(d) Water Supply	
(ii) Relief	-	(i) Recurrent	1083
(d) Loans or Advances	2407	(ii) Extraordinary	155
(e) Water Supply	2452	(e) Surplus Balance 31st. March 1943.	8509
	<u>15965</u>		<u>15965</u>

RATING 1942/43

(i) <u>Property Rate</u>	
(a) Buildings	8 %
(b) Land	4 %
(ii) <u>General Rate</u>	
(a) Buildings	- %
(b) Land	- %
(iii) <u>Education Rate</u>	- %
(iv) <u>Sewage Rate</u>	- %
(v) <u>Other</u>	- %
	- %
	- %
	- %
Total	Owners <u>8 & 4</u> % Occupiers - % <u>8 & 4</u>

WATER SUPPLY

(Brief summary of charges required)

30 mils per cubic metre
Hire of metre 40 ms per mensem.

DEBT (Loans etc.) outstanding at 31st. March 1943.

	£P.
<u>Government</u>	
(a)	-
(b)	-
(c)	-
(d)	- Nil.
<u>Banks</u>	
(a)	
(b)	Nil.
(c)	
<u>Others</u>	
(a)	
(b)	Nil.

Net Amount of debt at 31/3/43

Total amount of rates in arrear at 31st. March 1943 **£P. 280.000** 000

Summary of Grants - in - aid during 1942/1943.

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	300
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-
	<u>300</u>

LOCAL COUNCIL ANABTA

Telephone 36 — Tul-Karem



27
مجلس محلي عنبتا

تلفون ٣٦ — طولكرم

دائرة قلم
مجلس محلي عنبتا
No. _____
Date ٤٤/٧/٢٠

سادة قاع مقام طولكرم المحترم
الموضوع : الدف السوي لواردان ومصافات مجلس عنبتا المحلي ٤٤/٨
أرفق معاديتكم طيه الدف السوي لواردان
ومصافات مجلس عنبتا المحلي (لأقرب مبلغ بالجنيهات) ، وأستأذنها بغير اهرام
رئيس مجلس عنبتا المحلي
— فـ —

١١. ٢. ١١.
2.8

EXTRA STRONG

28

هاترة نقل

مجلس محلي قلعيلية

رقم التسجيل ١٠-١/٤/١
التاريخ ٤٢/٨/٢

مجلس محلي قلعيلية ٢٤٥

ACT
CONC
1 AUG 1943
١٢٤٥

نقود رقم «٢»

مادة قانون الميراث

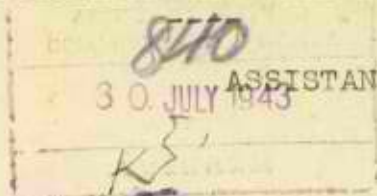
الموضوع : دفعة الميراث لـ ٩٤٢ - ٤٢

نرفقه بهذا البيان بوضعية الميراث المأثمة لـ ٩٤٢ / ٩٤٢
واقبله فانه الاضام

٢٤٥٤

رئيس مجلس محلي قلعيلية

(26)

ASSISTANT DISTRICT COMMISSIONER'S OFFICE,
NATANYA.

30 July, 1943.

Assistant District Commissioner,
Tulkarm.

Referring to your letter No. TUL.840/24 of the 27th of July, 1943, I forward the proformas in respect of the financial returns of the Local Councils in this area duly completed as requested.

2. I should like to offer the following observations concerning the returns of Natanya and Kfar Yona :-

(a) Natanya (i) Debts. The amount of LP.6,600 given in the return includes the sum of LP.6,450 being debts due from the old Local Council of Natanya in respect of which this Local Council is about to obtain a Government loan in order to repay the outstanding debts.

(ii) Rates in Arrears. The sum of LP.5454 is in respect of 1941/42 and 1942/43. The arrears mainly represent debts at present uncollectable due from unknown owners or from owners now in enemy occupied territories. These arrears also include a sum of LP.1,400 claimed by the Council from the Natanya Sea-Shore Development Co. Ltd., which is subject to the settlement of various outstanding disputes between the two parties concerned.

(b) Kfar Yona. The rates in arrears in the case of Kfar Yona are mainly due from non-resident owners, from owners who cannot be traced and from owners whose property is in the hands of the Custodian of Enemy Property.

Forster
District Officer,
Natanya

C.C.
B. u. with returns for
Tulkarm area.

J.M.
30/7.

Obtained, please see P.P. 29-31

7-8-43

See P 32

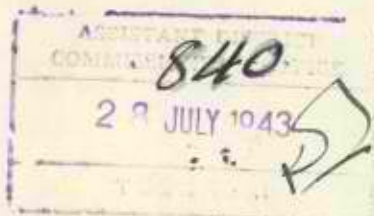
25
بلدية طولكرم

صندوق البريد رقم ٩
التلفون رقم ١٥

الرجاء ان تذكر واعتد الاجابة

رقم ١٠/١

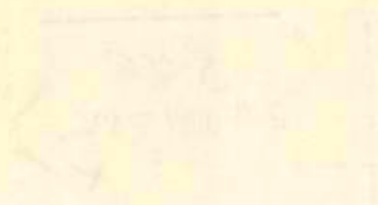
١٨٤٦/٧/٢٨



سادة مساعد هاتم الداء فم هولكرم المحترم P12
اشير الى كتابكم رقم ٤/٨٤٠ تاريخ ٤/١١/١٩٤١ واقدم
رطبا البيان السنوي ٤٢/١٩٤٢ وفقا للنموذج الوارد مع كتابكم
وتفضلوا بقبول فائق الاحترام
لهتم الجيد
رئيس لجنة بلدية هولكرم

گیتا گیتا

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Name of Council Tulkarm Status of Council (Municipal or Local) Municipal
 Date of inception 3.11.1939 State if in Commission Yes Gaz. No. 962
 (Give Gazette reference)

GPP, 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1947/1948 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1942	5160	(a) Ordinary Expenditure	4574
(b) Total Ordinary Revenue	5646	(b) Public Works Extraordinary	1202
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	442
(i) Recurrent	300	(d) Water Supply	
(ii) Relief	—	(i) Recurrent	1083
(d) Loans or Advances	2407	(ii) Extraordinary	155
(e) Water Supply	2452	(e) Surplus Balance 31st. March 1948	8509
	<u>15965</u>		<u>15965</u>

RATING 1947/48

(i) <u>Property Rate</u>	
(a) Buildings	8 %
(b) Land	4 %
(ii) <u>General Rate</u>	
(a) Buildings	— %
(b) Land	— %
(iii) <u>Education Rate</u>	— %
(iv) <u>Sewage Rate</u>	— %
(v) <u>Other</u>	— %
	— %
	— %
	— %
Total { Owners <u>8.4%</u>	
Occupiers <u>— %</u>	<u>8.4</u>

WATER SUPPLY

(Brief summary of charges required)

L.P. 2000 Cost of a new plant
400 Maintenance charges
500 Electr. & Fuel
2900 30 mils per cubic metre
 40 mils per acre

DEBT (Loans etc.) outstanding at 31st. March 1948

Government	£P.
(a)	
(b)	
(c)	
(d)	NIL
Banks	
(a)	
(b)	
(c)	NIL
Others	
(a)	
(b)	NIL

Net Amount of debt at 31/3/48 000

Total amount of rates in arrear at 31st. March 1948 £P. 280.000 mils

Summary of Grants - in - aid during 1947/1948

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	300
(ii) Relief Grants	—
(iii) Extraordinary (Works)	—
	<u>300</u>

RECEIPTS AND EXPENDITURE

12412	12412	12412	12412
8209	8209	8209	8209
122	122	122	122
1083	1083	1083	1083
445	445	445	445
1505	1505	1505	1505
4274	4274	4274	4274

WATER SUPPLY

L.P. Cost of a new plant
 450
 250
 250
 250

WATER SUPPLY

L.P. Cost of a new plant
 450
 250
 250
 250

12412	12412	12412	12412
8209	8209	8209	8209
122	122	122	122
1083	1083	1083	1083
445	445	445	445
1505	1505	1505	1505
4274	4274	4274	4274

WATER SUPPLY

12412	12412	12412	12412
8209	8209	8209	8209
122	122	122	122
1083	1083	1083	1083
445	445	445	445
1505	1505	1505	1505
4274	4274	4274	4274

(Copy)

24

19th July, 1943

URGENT

G/64/41

District Commissioners:
Haifa District
Samaria District
Gaza District

8440
23 JULY 1943

I am directed to refer to my letter No.G/64/41 dated the 24th of October, 1941, on the subject of financial returns of municipalities and local councils, and to request you to submit your returns for the financial year 1942/43.

DISTRICT COMMISSIONER'S
OFFICES, SAMARIA, JERUSALEM

No. 366. 22.7.43

Transmitted to: Mr. Bullard

(Information)

(Instructions and returns)

urgent return

For D.O.N.
action in urgent action
(sgd) in usual form
(as attached).
for CHIEF SECRETARY
A.D.C.
25/7.

No. TUL. 840/24.

Tulkarm.

27th July, 1943.

District Officer,
Natanya.

For urgent action and return in usual
form (as attached).

See P26

(Sgt) J. M. MONTGOMERY

Assistant District Commissioner,
T u l k a r m.

*W.C.D.
District Officer
Natanya
(initials etc)*

2-171 R2

P234

Dear Mr. Graft -

Attached completed
forms are with ref.
to our telephone
conversation.

Originals sent
direct to Nellie

Phu

12⁶/+2.

P. A. in file

VHS
17/6.

SECRET

Name of Council:Kfar Yona.
Date of inception : August,1941.

Status of Council;-Local
State if in Commission - No.
(Give Gazette reference) P.G.No.1063 of 12.12.40.

Revenue and Expenditure - 1941/42 (Actuals to nearest LE)				
(a) Surplus Balance 1st April,1941	LE 12	(a) Ordinary Expenditure	472	
(b) Total Ordinary Revenue	541	(b) Public Works Extraordi- nary		
(c) Grants-in-Aid		(c) Repayments-loans or Advances (including interest)		
(i) Recurrent		(d) Water Supply		
(ii) Relief		(i) Recurrent		
(d) Loans or Advances		(ii) Extraordinary		
(e) Water Supply		(e) Surplus Balance 31st March 1942	81	
	553			553
	=====			=====

RATING 1941/42

WATER SUPPLY.

(Brief summary of charges required)

(i) Property Rate

- (a) Buildings
- (b) Land

7 1/2%
Non irrigated land 50ms per donum
Irrigated land 250 " "
Building plots 200 " "

(ii) General Rate.

- (a) Building
- (b) Land

DEBTS (loans etc.) outstanding at 31st March, 1942.

Government

- (a)
- (b)
- (c)
- (d)

Banks

- (a)
- (b)
- (c)

Others

- (a)
- (b)

(iii) Education Rate

(iv) Sewage Rate

(v) Other

Poll tax-30 ms per adult resident

Total Owners with exception of the
Occupiers Poll Tax, all rates have
been levied on owners.

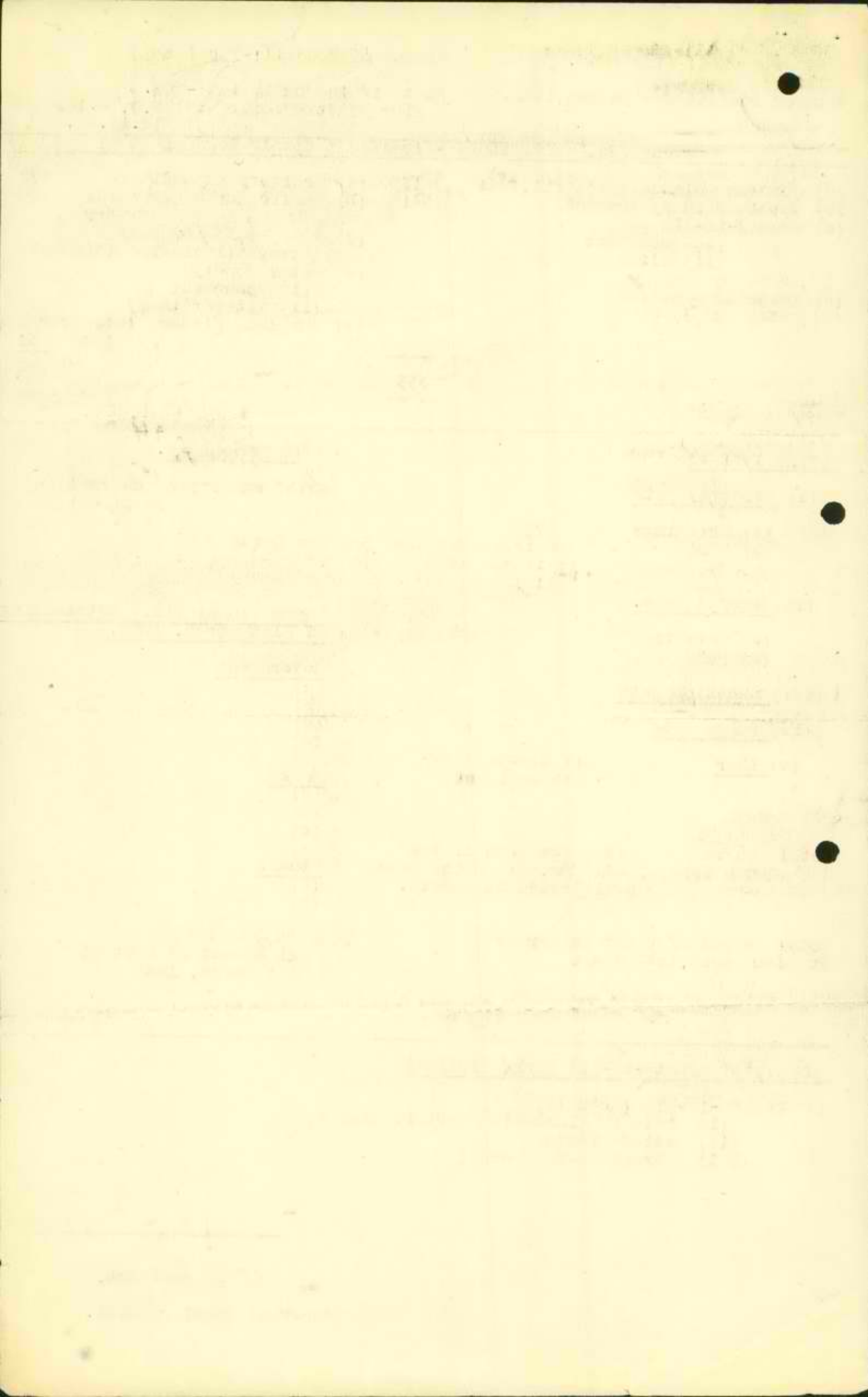
Total amount of rates in arrears
at 31st March,1942 LE 486

Net amount of debt at
31st March, 1942

Summary of Grants-in-Aid during 1941/42

- (a) GRANTS-IN-AID (Actuals)
 - (i) Ordinary (including Deficit Grants)
 - (ii) Relief Grants
 - (iii) Extraordinary (works)

[Signature]
President,
Kfar-Yona Local Council.



Name of Council:-Emek Hefer

Status of Council:-Local

Date of inception:-

State if in commission - No.
(Give Gazette reference)
P.G.No. 995 of 21.3.40

Revenue and Expenditure - 1941/42 (Actuals to nearest lb)				
(a) Surplus Balance 1st April, 1941	75	(a) Ordinary Expenditure	1475	
(b) Total Ordinary Revenue	1523	(b) Public Works Extraordinary		
(c) Grants-in-Aid		(c) Repayments-Loan or Advances (including interest)		
(i) Recurrent		(d) Water Supply		
(ii) Relief		(i) Recurrent		
(d) Loans or Advances		(ii) Extraordinary		
(e) Water Supply		(e) Surplus Balance 31.3.42	123	
	1598			1598
	=====			=====

RATING 1941/42

WATER SUPPLY.

(1) <u>Property Rate</u>	(brief summary of charges required)
(a) Buildings	
(b) Land	
(ii) <u>General Rate</u>	
(a) Buildings	<u>DEBTS (Loans etc.) outstanding at 31st March, 1942.</u>
(b) Land	6 mk per donum by residents
	30 " " " " non residents
	4 " " " " for non cultivated lands
(iii) <u>Education Rate.</u>	<u>Government</u>
(iv) <u>Sewage Rate.</u>	(a)
(v) <u>Other</u>	(b)
	(c)
	(d)
	<u>Banks</u>
	(a)
	(b)
	(c)
	<u>Others</u>
	(a)
	(b)
Total Owners	
Occupiers	
Total amount of rates in arrear at 31st March, 1942:- <u>LE 293</u>	
	Net Amount of debt at 31.3.42

Summary of Grants-in-Aid during 1941/42

- (a) GRANTS-IN-AID (Actuals)
 - (i) Ordinary (including Deficit Grants)
 - (ii) Relief Grants
 - (iii) Extraordinary (works)



President,
Emek Hefer Local Council.

Name of Council: Local Council of Natsanya.
Date of Inception: December, 1940.

Status of Council: Local Council (Township)
State it in Commission-No.

REVENUE AND EXPENDITURE - 1941/42 (to the nearest lb)

a) Surplus Balance 1st April, 1941.	79	lb
b) Total Ordinary Revenue.	8634	
c) Grants - in - Aid	-	
1) Recurrent	-	
2) Relief	-	
d) Loans or Advances.	-	
e) Water Supply.	-	
Total	8713	=====
a) Ordinary Expenditure.	7512	lb
b) Public Works Extraordinary.	-	
c) Repayments - Loans or advances (including interest)	-	
d) Water Supply	-	
1) Recurrent	-	
2) Extraordinary	-	
e) Surplus Balance 31st March, 1942.	1201	
Total	8713	=====

Water Supply.

(Brief Summary of charges required)

Debts (Loans etc.) outstanding at 31st March, 1941.

1) Unoccupied lands. 1%
11) Irrigated lands 120 mils per annum.
111) Non irrigated lands 100 mils per annum.

a) Buildings.
b) Land.

1. Property rate.

2. General Rate.

a) Buildings.
b) Land.

3. Education Rate.

4. Others.

Removal of Refuse.

Total (owners 7 plus the rates on irrigated and non irrigated lands.) (occupiers 13%).

Total amount of rates in arrear at 31.3.42

lb 970.

Summary of Grants in Aid during 1941/42.

a) Grant-in-Aid (Actuals)

1) Ordinary (including deficit grants.)
2) Relief grants.
3) Extraordinary (works)

Remarks.

+ Subject to District Commissioner's approval the following sums will be later incorporated within the Local Council's accounts.

Contingent liabilities of the old Local Council. lb 7,569

(-) M. Milikovsky

ACCOUNTANT.

PRESIDENT
NATANYA LOCAL COUNCIL.

(-) J. Pen-Avni

List of debts outstanding at
31.3.1942.

1.	Post Office	LP. mls 8.533
2.	Audit.	30. -
3.	J. Grabovsky, Watchman.	6. -
4.	Karon Tamar, Teacher.	9.065
5.	Rent for School	7.200
6.	Evening classes for Hebrew- (Teacher)	2.500
7.	Vaad Leumi 1% of collections	89.553
Total		152.851

=====

Date 24.4.1942.

List of Data

Assistant District Commissioner's Office,
Tulkarm,

25 April, 1942.

District Commissioner,
Samaria District.

----- P. 22 A P. 22 B P. 10
Referring to your letter No. 366-1 of the 31st. of October, 1941, I forward returns in respect of :-

- P. 22 C
(a) Tulkarm Municipality.
(b) Qalgilya Local Council.
(c) Anehta Local Council.

2. Returns from the Nathanya area will follow shortly.

(SGD.) RO. I REL

Assistant District Commissioner,
T u l k a r m.

Copy to District Officer }
Nathanya. } for necessary action.

Spoke with 20 N.
S/C
B. F. 15/6 2.10/4.
Again Spoke with Nathanya on 15/6.
The returns ~~will be sent~~ have been sent
to D.C. with a copy to A.D.C. notes
10/6 R.

Name of Council Tulkarm.Status of Council (Municipal or ~~Local~~)

22A

Date of inception 3.11.39State if in Commission Yes.

(Give Gazette reference)

No. 962(2) 9.11.39.

G.P.P. 13084-2000-24.11.41

REVENUE AND EXPENDITURE — 194 / 194 2 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 194 ¹	4886	(a) Ordinary Expenditure	3129
(b) Total Ordinary Revenue	5377	(b) Public Works Extraordinary	2015
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	3598
(i) Recurrent	400	(d) Water Supply	
(ii) Relief	664	(i) Recurrent	1089
(d) Loans or Advances	1125	(ii) Extraordinary	-----
(e) Water Supply	2539	(e) Surplus Balance 31st. March 194 2	5160
	<u>14991</u>		<u>14991</u>

RATING 194 / 4 2

(i) <u>Property Rate</u>		
(a) Buildings	8	%
(b) Land	4	%
(ii) <u>General Rate</u>		
(a) Buildings	Nil	%
(b) Land	Nil	%
(iii) <u>Education Rate</u>	-	%
(iv) <u>Sewage Rate</u>	-	%
(v) <u>Other</u>	-	%
	-	%
	-	%
	-	%
	-	%
Total { Owners ^{8 & 4}	%	
Occupiers -	%	8 & 4

WATER SUPPLY

(Brief summary of charges required)

30s per cubic metre.

Hire of metre 40s per mensem.

DEBT (Loans etc.) outstanding at 31st. March 194 2

Government	£P.
(a) NIL	
(b) "	
(c) "	
(d) "	
<u>Banks</u>	
(a) NIL.	
(b)	
(c)	
<u>Others</u> NIL	
(a)	
(b)	

Net Amount of debt at 31/3/4

Nil.Total amount of rates in arrear at 31st. March 194 ² £P220

Summary of Grants - in - aid during 194 / 194 2

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	400
(ii) Relief Grants	664
(iii) Extraordinary (Works)	
	<u>1064</u>

Name of Council Qalgilya.Status of Council (~~Municipal~~ or Local)

228

Date of inception 15.7.22State if in Commission Drayton Vol. III Page, 1851
(Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 194 /194 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1941	560	(a) Ordinary Expenditure	965
(b) Total Ordinary Revenue	1336	(b) Public Works Extraordinary	392
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	312
(i) Recurrent	-	(d) Water Supply	
(ii) Relief	392	(i) Recurrent	329
(d) Loans or Advances	-	(ii) Extraordinary	-
(e) Water Supply	261	(e) Surplus Balance 31st. March 1942	551
	<u>2549</u>		<u>2549.</u>

RATING 194 1/4 2

(i) <u>Property Rate</u>	
(a) Buildings	- %
(b) Land	- %
(ii) <u>General Rate</u>	
(a) Buildings	- %
(b) Land	- %
(iii) <u>Education Rate</u>	- %
(iv) <u>Sewage Rate</u>	- %
(v) Other <u>Poll Tax</u>	
<u>360s each adult male.</u>	- %
	- %
	- %
Total { Owners - %	
Occupiers - %	

WATER SUPPLY

(Brief summary of charges required)

150 Mils per house per annum.

DEBT (Loans etc.) outstanding at 31st. March 194

Government	£P.
(a)	-
(b)	
(c)	
(d)	
<u>Banks</u>	
(a)	100
(b)	
(c)	
<u>Others</u>	
(a)	-
(b)	

Net Amount of debt at 31/3/42 100Total amount of rates in arrear at 31st. March 1942 £P. 17

Summary of Grants - in - aid during 194/1942

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	392
(iii) Extraordinary (Works)	-
	<u>392</u>

REVENUE AND EXPENDITURE - 1941-1942 (Actuals to nearest \$P.)

(a) Surplus Balance 1 April 1941	\$P.	(1) Ordinary Expenditure	\$P.
(b) Total Ordinary Income	2500	(2) Public Works Expenditure	1000
(c) Grants in Aid	1000	(3) Repairs - Roads and Bridges	500
(d) Rents	1000	(4) Water Supply	500
(e) Rates	1000	(5) Recreation	500
(f) Loans or Advances	1000	(6) Expenditure	500
(g) Water Supply	1000	(7) Surplus Balance 31st March 1942	2000

WATER SUPPLY

(a) Property Rate		(1) Total amount of charges payable	
(b) Buildings		(2) Total amount of charges payable	
(c) Land			
(d) General Rate			
(e) Buildings			
(f) Land			
(g) Education Rate			
(h) Sewerage Rate			
(i) Other			
(j) Other			
(k) Other			
(l) Other			
(m) Other			
(n) Other			
(o) Other			
(p) Other			
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Name of Council ANEETA.Status of Council (Municipal or Local)

22c

Date of inception 1.4.40State if in Commission Suppl. No. 2 P.G. No. 982. 1.2.42
(Give Gazette reference)

GPP. 14084-2000-24.11.41

REVENUE AND EXPENDITURE — 1941/1942 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1941	295 x	(a) Ordinary Expenditure	208
(b) Total Ordinary Revenue	278	(b) Public Works Extraordinary	173
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	-
(i) Recurrent	-	(d) Water Supply	147
(ii) Relief	-	(i) Recurrent	147
(d) Loans or Advances	-	(ii) Extraordinary	125
(e) Water Supply	331	(e) Surplus Balance 31st. March 1942	251
	<u>904</u>		<u>904</u>

RATING 1941/42(i) Property Rate

(a) Buildings on owners. 5 %

(b) Land - %

(ii) General Rate

(a) Buildings - %

(b) Land - %

(iii) Education Rate(iv) Sewage Rate - %(v) Other

Total { Owners 5 %
 Occupiers - %

WATER SUPPLY

(Brief summary of charges required)

on each male or female person 10 mil
 " " Camel, ox or cow. 10 per mensem.
 or horse. 5 " "
 " donkey. 5 " "
 " " sheep or goat. 3 " "

DEBT (Loans etc.) outstanding at 31st. March 1942

Government	£P.
(a)	-
(b)	
(c)	
(d)	
<u>Banks</u>	-
(a)	
(b)	
(c)	
<u>Others</u>	-
(a)	
(b)	

Net Amount of debt at 31/3/42 -

Total amount of rates in arrear at 31st. March 1942 £P. -

Summary of Grants - in - aid during 1941/1942

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	-
(iii) Extraordinary (Works)	-

x Not L.P. 294 as shown in previous return.

مجلس محلي قلقيلية

دائرة رقم

مجلس محلي قلقيلية

رقم (٢)	تفويض رقم
21 APR 12	

رقم التسجيل ٢ - ٥ / ٩١ - ٢
التاريخ ٢٤ / ٤ / ٢٠١٢

عدد دفعات التمويل ٢

الموضوع : دفعة المبلغ في سنة ٩٤ / ٩١

اما وقد استرينا على البياية الحايية لسنة ٩٤ / ٩١ فانما
نقدم لعدتكم البياية المرخصة بوضعة المبلر عن السنة المذكورة
وتنظار بقبول فائده الاخرى

محمد

رئيس مجلس محلي قلقيلية

8

وضعية مجلس محلي قلقيية لسنة:

٩٤١ - ٩٤٢

بالدشارة لدمر مصرية وكني صاكنم لواء الممزر في طحة (٢) من المعداد (٩٨٤)
 مع المجرية الرسمية المصروفة بتاريخ ١١ شباط ٩٤٢

ج. ف	الواردات الحقيقية (مقرب مبلغ بالجنجرات)	ج. ف	المصروفات (مقرب مبلغ بالجنجرات) الحقيقية
٥٦٠	الرصيد المتوفر ١١ شباط ٩٤١	٩٦٥	(أ) المصروفات الاعتيادية
١٢٢٣	(ب) مجموع الايراد المادي	٢٩٤	(ب) اشتراك عامة فوه المدمر
(٢) المساعدات	٢١٤	(٢) ردديات فردية (مع التوافر)	
(١) متبر	-	(٥) المياه	
(٢) تبرج ادماعه	٢٢٩	(١) متبر	
(٥) الفردض	-	(٢) فوه المدمر	
(٥) المياه	٥٥١	(٥) الرصيد المتوفر ١١ / آذار / ٩٤٢	
مجموع	٢٥٤٨	مجموع	٢٥٤٨

المياه

الفرانك لسنة ٩٤١ / ٩٤٢

ج. ف

ج. ف

-	(١) ضريبة الزنزلوك	%	-	تخصيص واضح اللطف المطلوب	-
-	" " الأبنية	١٠	-	الدوية المتأخرة بعد ١١ / آذار / ٩٤٢	٩٤٢
-	" " الأرض	١٠	-	المكروم	١
-	(٢) الضرائب العامة	١٠	-	" " "	
-	" " الأبنية	١٠	-	" " "	
-	" " الأرض	١٠	-	" " "	
-	(٢) ضريبة المعارف	١٠	-	للمنزل	٢
-	(٤) ضريبة الممارن	١٠	-	" " لمرة لم متأخرة بعد	١٠٠
-	(٥) خنزف	١٠	-	" " "	
-	المالكه على غرضه	١٠	-	خلافة	٢
-	المتأخره	١٠	-	الدوية الصافي ١١ / آذار / ٩٤٢	٩٤٢
١٧	مجموع متأخرات الضرائب ١١ / آذار / ٩٤٢	١٠٠			

ملخص الوعائات لسنة ٩٤١ / ٩٤٢

ج. ف	
-	(١) الاعتيادية (مباغذ من اعانة العجز)
٢٩٤	(٢) التفرج او المساعدة
-	(٢) اشتراك فوه المدمر
٢٩٤	مجموع

المجلس
 ١٩٤٢

مجلس البلدية
 ١٩٤٢

LOCAL COUNCIL ANABTA

Telephone 36 — Tul-Karem

ASSISTANT SECRETARY LOCAL COUNCIL ANABTA
15. APR. 1942
TULKARM

P12

20
مجلس محلي عنبتا

تلفون ٣٦ — طولكرم

دائرة قلم	
مجلس محلي عنبتا	
No. ٦	رقم
Date ١٤/٤/٤١	تاريخ

سعادة ماعده حاتم النوار بطولكرم المحترم

الموضوع : الملف السنوي لواردات ومصارفات مجلس عنبتا المحلي ٤٠/٤١
الإشارة : كتابكم رقم ٨٤٠/٤١ المؤرخ ١٤/٤/٤١

إشارة لكتابكم أعددته أرفق سعادتكم
الملف السنوي لواردات ومصارفات مجلس عنبتا المحلي ٤٠/٤١
واقترأنا فيه الدعوات
رئيس مجلس عنبتا المحلي

STRONG

١٩
بلدية طولكرم

صندوق البريد رقم ٩
التلفون رقم ١٥

الرجاء ان تذكروا عند الاجابة
رقم ١٥ / ١

٤/٦



P. 12

محارة مساعد حاتم الدوار في طولكرم المحترم

مهاباً على كتابكم رقم ٤/١٤ تاريخ ٤/١١/١٩٦١ اقدم ريفاً
ابلايه السوي وفقاً للمودع الوارد مع كتابكم وذلك للسنة المالية ١٩٦١/٦١
وتفضلوا بقبول فائق الاحترام

يحيى حنة بلدي طولكرم
الحق

c.c

Please note that the report was
not submitted in triplicate as requested
in our letter quoted above.
R.c

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GOVERNMENT OF PALESTINE.

7584

DISTRICT COMMISSIONER'S OFFICE
SAMARIA DISTRICT, NABLUS.

12 February, 1942.

Chief Secretary.

Subject:- Financial Regulations for
Local Authorities.

Reference:- Your G/63/38 of 25.12.41.

I agree that a standard form of financial regulations should be adopted by Local Council. As the size and type of Local Councils vary considerably I consider that the suggestion made by the District Commissioner, Jerusalem District, in para. 3(2) of his letter 1219 of 6/2/42 namely that the District Commissioner should have powers to dispense with any rule which he considers unnecessary for any particular council, to be the best way of overcoming the difficulty.

ACTING DISTRICT COMMISSIONER.

Copy to: District Commissioner, Jerusalem.

" " , Lydda.
" " , Haifa.
" " , Gaza.
" " , Galilee.

Assistant District Commissioners,
Nablus, Jenin and Tulkarm.

Accountant-General, Jerusalem.

17-1
26

ASSISTANT DISTRICT COMMISSIONER'S OFFICES
15 DEC 1941

GOVERNMENT OF JORDANIA

ASSISTANT DISTRICT COMMISSIONER'S OFFICES,

SAMARIA DIVISION

Number 366 - 1

NABLUS

8th December, 1941

To Asst. Dist. Commissioner,
Nablus
Jenin
Tulkarm

P. 10

Reference to previous correspondence:
My 366-1 of 31-10-41.

The undermentioned documents are forwarded
herewith for action.

1/11/42
(ASSISTANT DISTRICT COMMISSIONER
SAMARIA

Subject: Forms - Revenue & Expenditure - 1941-42 - Municipal
and Local Council finances.

Date	Reference No.	Description
------	---------------	-------------

DO'S
En n a w i - Forms in respect of above.

Mc 11/12 *3/12* *22.12.*
41

9c
Return pl.
2c

5c
18.12.

B.F. on
15.4.42 *22.12.*

④2

10-1-21

No. C/384

16
GOVERNMENT OF JORDANIA

DISTRICT COMMISSIONER'S OFFICES
SAMARIA DISTRICT, NABLUS

24 November, 1941

Chief Secretary

Subject:- Finances of local authorities
Reference: Your G/63/41 of 22-10-41.

It is generally agreed by the local authorities in Samaria that a penal rate of interest on arrears is preferable to a discount for prompt payment.

2. The penal rate should be at least 5 % per annum.

(Sd/-) B. CHURCH

ACTING DISTRICT COMMISSIONER

Copy to:- Asst. Dist. Commissioner, Nablus

" " " " " " " "

" " " " " " " "

Jenin

Tulkarm

copy to Mr. Nat for inf
26/11

No. TUL/840/7.

ASSISTANT DISTRICT COMMISSIONER'S OFFICE,
TULKARM.

27 November, 1941.

Asst. District Commissioner,
Nathanya.

For information.



ASSISTANT DISTRICT COMMISSIONER,
TULKARM.

مجلس محلي قليلية

1941
1941
1941

ASSISTANT DISTRICT COMMISSIONER'S OFFICE
1047
مجلس محلي قليلية
رقم الترخيص
التاريخ

مجلس محلي قليلية
الموضوع : تحويل الضرائب
الشارع : كنيسة رقم ١٤٠/١٤٠١ بجاري

سدي :
في الحقيقة انه قسم ١/٢ من يدفع الضريبة في حين ان امر يتوجب دفعوا الضرائب على الدفاتر
للدفع فيما اذا كانت الضرائب كبيرة القيمة . وهذا الامر لم عملت به بلديات المدونة حيث تكثر
فيها الضرائب ذات القيمة الكبيرة التي يتوجب دفعها هذه الخضم
انه البرضية لمجلس محلي قليلية لا تزيد قيمته عن ٢٦٠ ملا لومنج دفعوها هذا
الخضم لما زادت فائدة الدفع منهم عن ٩ من هذا الخضم . وال ٩ ملا لا يتوجب له كانت
عامة التسوية والمماثلة على الدفع . وهذا ما نراه نرضه لعمومكم
هذا ايضا لانه القيمة لا تزد ما يتوجب المماثلة على الدفع . وهذا ما نراه نرضه لعمومكم
لنذكر انهم . وفي حالة غيبتهم لا يوجد له ما مانع .
وتنظار بقبول فائدة الاعتراف ما

رئيس مجلس محلي قليلية

مكتبة راجه ساهي

787

LOCAL COUNCIL ANABTA

Telephone 36 — Tul-Karem



مجلس محلي عنبتا

تلفون ٣٦ — طولكرم

دائرة قلم	
مجلس محلي عنبتا	
No. ٢/١٠	رقم
Date ١١/١١/٤١	تاريخ

سعادة صاحب السواء بطونكم المحترمة

P. 11

الإجابة : كتابكم رقم ٢/١٠ من ١١/١١/٤١

مع موافقة عمده جاء في كتابكم المشار اليه أعلاه بإرسال
تقرير في أنظمة تحصيل ضرائب البلديات والمجالس المحلية ، إرأته
سوف لا يكون لهذا التقرير أثر ملموس فيما يتعلق بالمجالس المحلية
لضائفة المبالغ التي يدفعها الملاكون والتي لا تتجاوز في أي حال
الجنيه إلى اثنتي عشرة جنيهاً ، وبالجملة تقضوا قبول فائق الاحترام سيدي
رئيس مجلس عنبتا المحي

Translation

R. T. 12

25/11

Reference: Your No. 2/10 of 1-11-41

I agree to the contents of your letter quoted above, in respect
the amendment of the Tax Municipal & Local Councils collection of Taxes over.
But this amendment will not have a tangible effect on the Local Councils
owing to the fact that small amounts are payable by the Tax payers
which is not exceed by any way to L.S. 2-3.

With respects Sgd.

24/11/41

President
Local Council Anabta

بلدية طولكرم

صندوق البريد رقم ٩
التلفون رقم ١٥

ASSISTANT L.
COMMISSIONER'S OFFICE
10 NOV 1941
TULKARIM

الرجاء ان تذكروا عند الإجابة
رقم ٢/٤٤

١١/٩

PH
سعادة ساحة حاتم الدار في طولكرم المحترم

هبرانا بولكنا بقم ٨٤/٢ تاريخ ١١/٩٤١ اريد بان اذالكه لده
به ادهال تقيد على القوانين مدساة ان يسبح رافض الضريبة البدائية على الدسرح في
الرفع فاني اهدب الاسلوب المتبع في النظره وهو انه ينبغي خصصا لا يتجاوز نسبة
١٠ في المئة على قيمة الضرائب التي تدفع هناك مدقة تقينا السلطات المحلية
ومع ذلك فاني اعتقد بان هذا الخصم يضيف في المدة البيرة كالقدس واما دهميا
هت تلغ قيمة الضرائب المعروضة ارفاها عالية اكثر مما يضيف في المدن الصغيرة هيت
لا يتجاوز الضريبة مبلغا ضئيلا على كل واحد مد رافض الضرائب

وتفضلوا بقول فائده الاحرام
يسير لجنة بلدية طولكرم
لهم الخ

P.T.O.

Tulkarm Municipality

9th Nov., 1941.

A.D.C.,
Tulkarm.

With reference to your letter No. 840/2 of the 1st of Nov. 1941, I am of the opinion that if it is necessary to effect an amendment on the ordinances in order to encourage the Municipal Tax payers for prompt payment, I agree to the system adopted in England which is allowing the discount not exceeding 2½ per centum as the amount of taxes due in the prescribed period by the local authorities.

However, I believe that the discount will be available for the large towns more than the small ones such as Jerusalem, Haifa, and Jaffa, because the amount of taxes levied on tax payers in these towns are high figures and in the other towns is not exceeding very small amount.

Respects.

(Sgd.) H. Jayyousi
Chairman,
Municipal Commission.

Amint other office

M.

12/11

GOVERNMENT OF PALESTINE

ASSISTANT DISTRICT COMMISSIONER'S OFFICE,
TULKARM.

IN REPLY PLEASE QUOTE

No.

4th November, 1941.

Sir,

I shall be grateful if you will submit in triplicate an annual return commencing from the year 1941-42 on the lines of the enclosed form.

2. I shall be glad if you will arrange for the 1941-42 report to reach this office by the 15th of April, 1942, and for later reports to reach me on the 15th of April of each succeeding year.

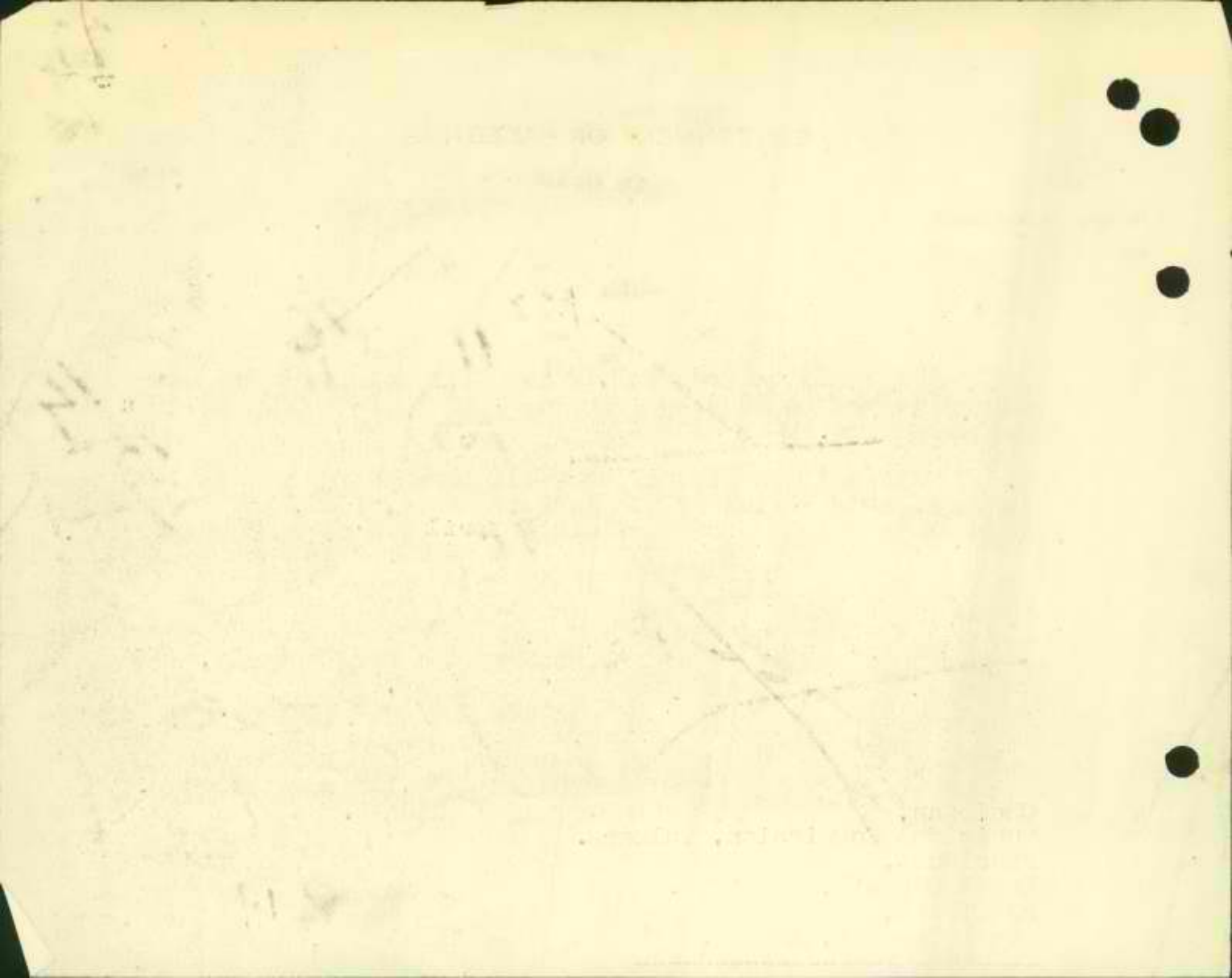
I have the honour to be,
Sir,
Your obedient servant.

(SGD.) ROWAN REEVE

ASSISTANT DISTRICT COMMISSIONER,
TULKARM.

Chairman,
Municipal Commission, Tulkarm.
President,
Local Council, Qalqilya.
President,
Local Council, Anabta.

Su P. 194/vol. II



GOVERNMENT OF PALESTINE

IN REPLY PLEASE QUOTE

ASSISTANT DISTRICT COMMISSIONER'S OFFICE,
TULKARN.

No. _____

12/ November, 1941.

Sir,

I am directed to refer to the survey now being undertaken of the finances of local authorities and to inform you that in the statements recently submitted by District Commissioners it transpired that arrears of rates at 31st March, 1941, amounted to approximately £ 775,000 due mainly to difficulties in enforcing payment by proceedings. It is, therefore suggested that some incentive should be offered to ratepayers for the payment of their dues promptly.

2. In some countries such encouragement is given by enforcing a penal rate of interest on arrears and in others by allowing a discount for prompt payment. The practice in England is to allow a discount not exceeding 2½ per centum on the amount due if payment is made before such date as the rating authority prescribes. There would appear to be no objection to such a practice being adopted in Palestine and it is suggested that the appropriate Ordinance might be amended accordingly. I am to request that you will consider this proposal and furnish me with your recommendations in the matter.

I have the honour to be,

Sir,

Your obedient servant.

(SGD.) ROWAN REEVE

ASSISTANT DISTRICT COMMISSIONER,
TULKARN.Chairman,
Municipal Commission, Tulkarn.President,
Local Council, Galgilya.President,
Local Council, Anabta.

(Copy)

110

GOVERNMENT OF PALESTINE

G/64/41

CHIEF SECRETARY'S OFFICE,
JERUSALEM

24th October, 1941

District Commissioner,
Jerusalem District
Lydda District
Haifa District
Galilee District
Samaria District
Gaza District



I am directed to refer to the form of particulars of municipal and local council finances forwarded to you under cover of my letter No. SF/731/39 of the 10th July, 1941, and to request that an annual return commencing from the year 1941-42 on the lines of the enclosed form may be rendered in respect of each municipal and local council in your district. The first return should, if possible, be rendered by the 1st of May, 1942, and on the first of May of each succeeding year.

(sgd)

for CHIEF SECRETARY

ASSISTANT DISTRICT
COMMISSIONER'S OFFICE

366-1

31.X.41

for Tulkarm

See P. 22

a report in due course

A copy has been sent
to Nustingen. 4/11/41

10A

Name of Council _____ Status of Council (Municipal or Local) _____

Date of inception _____ State if in Commission _____
(Give Gazette reference) _____

REVENUE AND EXPENDITURE - 1940/41 (Actuals to nearest LP.)

	LP.		LP.
(a) Surplus Balance 1 April, 1940		(a) Ordinary Expenditure	
(b) Total Ordinary Revenue		(b) Public Works Extraordinary	
(c) Grants-in-Aid		(c) Repayments-Loans or Advances	
(i) Recurrent		(including interest)	
(ii) Relief		(d) Water Supply	
(d) Loans or Advances		(i) Recurrent	
(e) Water Supply		(ii) Extraordinary	
		(e) Surplus Balance 31st March, 1941	

RATING 1940/41

(i) Property Rate

(a) Buildings	_____ %
(b) Land	_____ %

(ii) General Rate

(a) Buildings	_____ %
(b) Land	_____ %

(iii) Education Rate

_____ %

(iv) Sewage Rate

_____ %

(v) Other

_____ %

Total (Owners _____ %
Occupiers _____ %)

Total amount of rates in arrear
at 31st March, 1941 LP. _____

Summary of Grants-in-aid during 1940/41

- (a) GRANTS-IN-AID (Actuals)
- (i) Ordinary (including Deficit Grants)
 - (ii) Relief Grants
 - (iii) Extraordinary (Works)

WATER SUPPLY

(Brief summary of charges
required)

DEBT (Loans etc.) outstanding at
31st March, 1941.

Government

- (a) _____
(b) _____
(c) _____
(d) _____

Banks

- (a) _____
(b) _____
(c) _____

Others

- (a) _____
(b) _____

Net Amount of debt at
31-3-41

10

THE UNIVERSITY OF CHICAGO

DEPARTMENT OF CHEMISTRY

RESEARCH REPORT

1. The purpose of this study was to determine the effect of temperature on the rate of reaction between hydrogen peroxide and potassium iodide in the presence of a catalyst.

2. The reaction was carried out in a series of test tubes at different temperatures. The rate of reaction was measured by the volume of oxygen gas evolved over a fixed period of time.

3. The results of the experiment are shown in the following table:

4. It was found that the rate of reaction increased with increasing temperature.

5. The activation energy of the reaction was calculated to be 50 kJ/mol.

6. The catalyst used in this experiment was potassium iodide.

7. The following graph shows the effect of temperature on the rate of reaction:

8. The graph shows that the rate of reaction increases exponentially with increasing temperature.

9. The results of this experiment are in good agreement with the Arrhenius equation.

10. The following table shows the calculated activation energy for the reaction:

11. The activation energy of the reaction is 50 kJ/mol.

12. The following table shows the effect of catalyst concentration on the rate of reaction:

13. The rate of reaction increases with increasing catalyst concentration.

14. The following table shows the effect of reactant concentration on the rate of reaction:

15. The rate of reaction increases with increasing reactant concentration.

16. The following table shows the effect of surface area on the rate of reaction:

17. The rate of reaction increases with increasing surface area.

18. The following table shows the effect of stirring on the rate of reaction:

(Copy)

CHIEF SECRETARY'S OFFICE
JERUSALEM

30 OCT 1941

22nd October, 1941

Q/63/41

District Commissioners,
Jerusalem District
Lydda District
Haifa District
Galilee District
Samaria District
Gaza District

ASSISTANT
OFFICER

No. 366

27.X.41

for Tulluram

Report

Enclamps has been
sent a copy of this.
27/11

I am directed to refer to the survey now being undertaken of the finances of local authorities and to inform you that in the statements recently submitted by District Commissioners it transpired that arrears of rates at 31st March, 1941, amounted to approximately L.P. 775,000 due mainly to difficulties in enforcing payment by proceedings. It is, therefore suggested that some incentive should be offered to ratepayers for the payment of their dues promptly.

2. In some countries such encouragement is given by enforcing a penal rate of interest on arrears and in others by allowing a discount for prompt payment. The practice in England is to allow a discount not exceeding $2\frac{1}{2}$ per centum on the amount due if payment is made before such date as the rating authority prescribes. There would appear to be no objection to such a practice being adopted in Palestine and it is suggested that the appropriate Ordinance might be amended accordingly. I am to request that you will consider this proposal (in consultation with the local authorities in your district) and furnish me with your recommendations in the matter.

(sgd)
for CHIEF SECRETARY

Copy to:- Auditor
Accountant General

10.11.11
For reference

266

10.11.11

10.11.11

10.11.11

10.11.11

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8

ASSISTANT DISTRICT COMMISSIONER'S OFFICE,
TULKARM.24th August, 1941.District Commissioner,
Samaria District,

P. 1

Referring to your letter No. 366-1 of the 14th. of August, 1941, I return herewith the forms regarding, Tulkarm Municipality and the Local Council of Qalqilya and Anabta duly amended.

(SGD.) ROWAN REEVE

ASSISTANT DISTRICT COMMISSIONER,
TULKARM.Ac.
24.8.



(Give Gazette reference)

GPP 13015-950-2741

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £p.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	612	(a) Ordinary Expenditure	3161
(b) Total Ordinary Revenue	4476	(b) Public Works Extraordinary	1648
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	1071
(i) Recurrent	400	(d) Water Supply	
(ii) Relief	1580	(i) Recurrent	1020
(d) Loans or Advances	1880	(ii) Extraordinary	---
(e) Water Supply	2838	(e) Surplus Balance 31st. March 1941	4886
	11786		11786

RATING 1940/41

(i) <u>Property Rate</u>		
(a) Buildings	8	%
(b) Land	8	%
(ii) <u>General Rate</u>		
(a) Buildings	-	%
(b) Land	-	%
(iii) <u>Education Rate</u>		
	-	%
(iv) <u>Sewage Rate</u>		
	-	%
(v) <u>Other</u>		
	-	%
	-	%
	-	%
	-	%
Total	Owners 8 % Occupiers - %	8

WATER SUPPLY

(Brief summary of charges received)

~~Spore motor & battery~~ LP 600

30 mils per cubic metre.
Hue of metre 40 mils per mensur.

DEBT (Loans etc.) outstanding at 31st. March 1941

<u>Government</u>	£P.
(a) Animal Market Loan	500
(b)	
(c)	
(d)	
 <u>Banks</u>	
(a) Balance of water supply	
(b) Loan from Barclays B.	1920
(c)	
 <u>Others</u>	
(a)	-
(b)	-

Net Amount of debt at 31/3/41	2420
-------------------------------	------

Total amount of rates in arrear at 31st. March 1941 £P. 846

Summary of Grants - in - aid during 1940/1941

(a)	<u>GRANTS - IN - AID</u> (Actuals)	£P.
	(i) Ordinary (including Deficit Grants)	400
	(ii) Relief Grants	1580
	(iii) Extraordinary (Works)	--
		1980

88 ~~88~~

Name of Council Anabta Status of Council (Municipal or Local) Local
 Date of inception 1.4.1940 State if in Commission Suppl.No.2 to P.G.982 1.2.40
 (Give Gazette reference)

G.P.P. 18015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	-	(a) Ordinary Expenditure	152
(b) Total Ordinary Revenue	227	(b) Public Works Extraordinary	294
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	146
(i) Recurrent	-	(d) Water Supply	-
(ii) Relief	320	(i) Recurrent	184
(d) Loans or Advances	-	(ii) Extraordinary	145
(e) Water Supply	281	(e) Surplus Balance 31st. March 1941	52
			449
	828		294
			828

RATING 1940/41

(i) <u>Property Rate</u>	
(a) Buildings <i>on owners</i>	5 %
(b) Land	- %
(ii) <u>General Rate</u>	
(a) Buildings	- %
(b) Land	- %
(iii) <u>Education Rate</u>	- %
(iv) <u>Sewage Rate</u>	- %
(v) <u>Other</u>	- %
	- %
	- %
	- %
	- %
Total { Owners 5 %	
Occupiers - %	

WATER SUPPLY

(Brief summary of charges required)

On each male & female *huh*
 person 10 p.m.
 On each camel, ox, mule, 10 p.m.
 & horse 5 "
 On each donkey 3 "
 On each sheep 1 "

DEBT (Loans etc.) outstanding at 31st. March 1941

Government	£P.
(a)	-
(b)	-
(c)	-
(d)	-
<u>Banks</u>	
(a)	-
(b)	-
(c)	-
<u>Others</u>	
(a)	-
(b)	-

Net Amount of debt at 31/3/41

-

Total amount of rates in arrear at 31st. March 1941 £P. 5

Summary of Grants - in - aid during 1940/1941

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	-
(ii) Relief Grants	320
(iii) Extraordinary (Works)	-
	320

Name of Council **Qalqilya** Status of Council (Municipal or Local) **Local**
 Date of inception **15.7.1922** State if in Commission **No** **Drayton Vol. III, Page, 1851**
 (Give Gazette reference)

GPP. 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	188	(a) Ordinary Expenditure	1290
(b) Total Ordinary Revenue	1214	(b) Public Works Extraordinary	—
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	100
(i) Recurrent	—	(d) Water Supply	
(ii) Relief	366	(i) Recurrent	279
(d) Loans or Advances	200	(ii) Extraordinary	—
(e) Water Supply	261	(e) Surplus Balance 31st. March 1941	560
	2229		2229

RATING 1940/41

(i) <u>Property Rate</u>		
(a) Buildings	—	%
(b) Land	—	%
(ii) <u>General Rate</u>		
(a) Buildings	—	%
(b) Land	—	%
(iii) <u>Education Rate</u>	—	%
(iv) <u>Sewage Rate</u>	—	%
(v) Other	—	%
	—	%
	—	%
	—	%
Total { Owners	—	%
Occupiers	—	%

*Poll Tax
 @ 360ms each
 adult male.*

WATER SUPPLY

(Brief summary of charges required)

*150 lbs per house per
 annum*

DEBT (Loans etc.) outstanding at 31st. March 1941

<u>Government</u>	£P.
(a)	200
(b)	—
(c)	—
(d)	—
<u>Banks</u>	
(a)	200
(b)	—
(c)	—
<u>Others</u>	
(a)	—
(b)	—

Net Amount of debt at 31/3/41 **400**

Total amount of rates in arrear at 31st. March 1941 £P. **234**

Summary of Grants - in - aid during 1940/1941

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	—
(ii) Relief Grants	366
(iii) Extraordinary (Works)	—
	366

Tulkarm
SF/731/39

(Copy)

ASSISTANT DISTRICT COMMISSIONER
OFFICES, SAMARIA DISTRICT
GOVERNMENT OF PALESTINE

No. 366-1 14.8.41
Transmitted to Mr Tulkarm CHIEF SECRETARY'S OFFICE
(Information) JERUSALEM
Retention



District Commissioner,
Samaria District

Very urgent report
11th August, 1941
vide PP. 21 + 27

I am directed to refer to your letter No. 366-1 of the 25th July, 1941, forwarding the attached forms regarding the Municipalities of Nablus, Jenin and Tulkarm and the Local Councils of Qalqilya, Anehta and that of Essek Hefer which is correct and is therefore not returned in connection with the review of the finances of local authorities and to request that the forms may be amended and supplemented as indicated below:-

Nablus

- (a) The date of establishment of the Municipality was before the British occupation; and it is not as far as I am aware, in commission. Please correct.
- (b) Please insert in the Section Water Supply the basis on which water charges are levied on consumers e.g. x mile per M3; x mile per room p.m. or p.a. etc. as the case may be.
- (c) As far as I am aware the grant of £2,3,000 to Nablus was in part to cover a deficit on the ordinary budget and in part for the programme of extraordinary works. The figures in the Summary of Revenue and Expenditure and in the Summary of Grants-in-aid, which, you will realize should correspond in total, require amendment accordingly.

Jenin

- (a) Water Supply: Should be amended as (b) above.
- (b) Please confirm that the whole of the relief grant of £2,1,484 was paid by Government in 1940-41. If not the figures in respect of Revenue and Expenditure and the summary of grants-in-aid should be amended accordingly.

Tulkarm

- (a) Water Supply: Should be amended as (a) above.

Qalqilya

- (a) Water Supply: Basis of levy of water supply charges on consumers should be inserted as indicated above.

Anehta

- (a) The summary of revenue and expenditure requires checking and amendment as indicated.
- (b) Is a 5% rate imposed on owners and a 5% rate on occupiers? Please verify and amend this Section accordingly.
- (c) Water Supply: Basis of levy of charges on consumers should be inserted as indicated above.

(sgd)
for Chief Secretary

12

1. The first part of the paper is devoted to a general discussion of the subject.

2. The second part is devoted to a detailed description of the various methods used.

3. The third part is devoted to a discussion of the results obtained.

4. The fourth part is devoted to a discussion of the conclusions reached.

5. The fifth part is devoted to a discussion of the future work.

6. The sixth part is devoted to a discussion of the references.

7. The seventh part is devoted to a discussion of the appendix.

8. The eighth part is devoted to a discussion of the bibliography.

9. The ninth part is devoted to a discussion of the index.

6
25ASSISTANT DISTRICT COMMISSIONER'S OFFICES
TULKARM.19th July, 1941. P1District Commissioner,
Samaria District.

Referring to your urgent letter No. 366 of the 14th. of July, 1941, I forward duly completed forms in respect of the undermentioned councils:

- | | | |
|-----|------------|---------------|
| (a) | Tulkarm | Municipality |
| (b) | Qalqilya | Local Council |
| (c) | Anabta | Local Council |
| (d) | Emek Hefer | Local Council |

2. As the estimates of the newly constituted Nathanya and Kfar Yona councils have not yet been approved returns for these councils have not been included.

(SGD) ROWAN REEVE

ASSISTANT DISTRICT COMMISSIONER,
TULKARM.

H/19.7.41

GOVERNMENT OF PALESTINE

DISTRICT OFFICES
NATANYA.

IN REPLY PLEASE QUOTE

No. 341

18th July, 1941

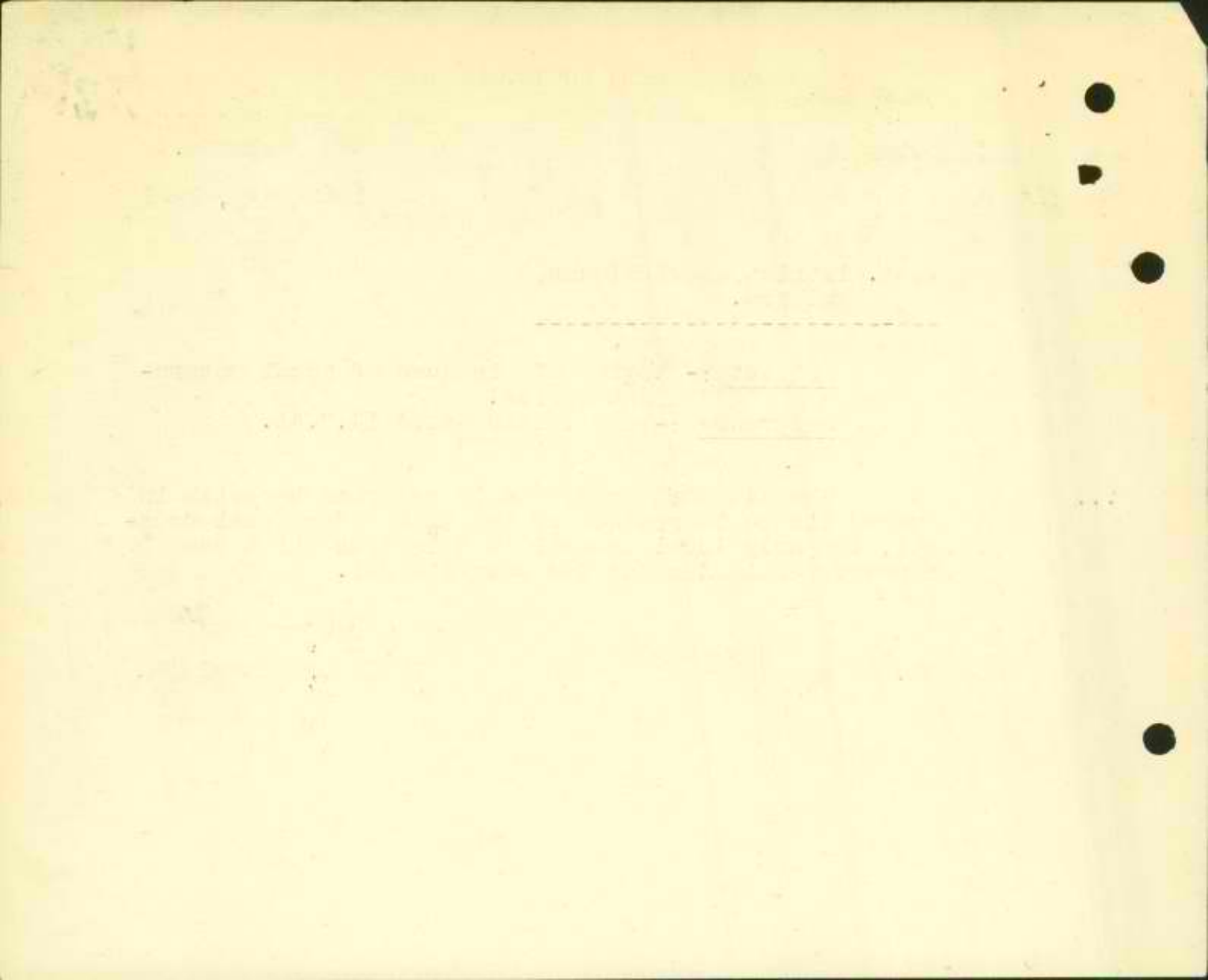
Asst. District Commissioner,
Tulkarm.
-----Subject :- Review of Finances of Local Govern-
ment Bodies.Reference :- Your letter dated 14.7.41.

...

The attached proforman is returned herewith in quadruplicate in respect of the Emek Hefer Local Council, the only local council in this area which has approved estimates for the year 1940/41.

SR.


DISTRICT OFFICER.



Name of Council **Emek Hefer**

Status of Council (Municipal or Local)

Local CouncilDate of inception **14.6.40**State if in Commission
(Give Gazette reference)

No.

GPP. 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	5.006	(a) Ordinary Expenditure	1215.778
(b) Total Ordinary Revenue	1378.600	(b) Public Works Extraordinary	---
(c) Grants - in - Aid	---	(c) Repayments - Loans or Advances (including interest)	---
(i) Recurrent	---	(d) Water Supply	---
(ii) Relief	---	(i) Recurrent	---
(d) Loans or Advances	---	(ii) Extraordinary	---
(e) Water Supply	---	(e) Surplus Balance 31st. March 1941	167.828
	1383.606		1383.606

RATING 1940/41

(i) Property Rate

(a) Buildings	---	%
(b) Land	---	%

(ii) General Rate

(a) Buildings	---	%
(b) Land	---	%

(iii) Education Rate(iv) Sewage Rate(v) Other

Total	Owners	---	%	---
	Occupiers	---	%	---

WATER SUPPLY

(Brief summary of charges required)

Nil.

DEBT (Loans etc.) outstanding at 31st. March 1941

Government

£P.

(a)	---
(b)	---
(c)	---
(d)	---

Banks

(a)	---
(b)	---
(c)	---

Others

(a)	35
(b)	---

Net Amount of debt at 31/3/41

35

Total amount of rates in arrear at 31st. March 1941 £P. 52.-

Summary of Grants - in - aid during 1940/1941

(a) GRANTS - IN - AID (Actuals)

£P.

- (i) Ordinary (including Deficit Grants)
- (ii) Relief Grants
- (iii) Extraordinary (Works)

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	5.006	(a) Ordinary Expenditure	1215.778
(b) Total Ordinary Revenue	1378.600	(b) Public Works Extraordinary	---
(c) Grants - in - Aid	---	(c) Repayments - Loans or Advances (including interest)	---
(i) Recurrent	---	(d) Water Supply	---
(ii) Relief	---	(i) Recurrent	---
(d) Loans or Advances	---	(ii) Extraordinary	---
(e) Water Supply	---	(e) Surplus Balance 31st. March 1941	167.828
	<u>1383.606</u>		<u>1383.606</u>

RATING 1940/41

(i)	<u>Property Rate</u>		
	(a) Buildings	-----	%
	(b) Land	-----	%
(ii)	<u>General Rate</u>		
	(a) Buildings	-----	%
	(b) Land	-----	%
	of residents 3 sh per \$100 " non-residents 30sh "		
	" " J.H.F.(K.K.L) 4 sh "		
(iii)	<u>Education Rate</u>	-----	%
(iv)	<u>Sewage Rate</u>	-----	%
(v)	<u>Other</u>	-----	%
		-----	%
		-----	%
		-----	%
Total	{ Owners -----	%	-----
	{ Occupiers -----	%	

WATER SUPPLY

(Brief summary of charges required)

111.

DEBT (Loans etc.) outstanding at 31st. March 1941

	£P.
<u>Government</u>	
(a)	100 000 000
(b)	
(c)	
(d)	
<u>Banks</u>	
(a)	100 000 000
(b)	
(c)	
<u>Others</u>	
(a)	35
(b)	
Net Amount of debt at 31/3/41	35

Total amount of rates in arrear at 31st. March 1941 £P. 52.-

Summary of Grants - in - aid during 1940/1941

(a)	<u>GRANTS - IN - AID</u>	(Actuals)	£P.
	(i)	Ordinary (including Deficit Grants)	— — —
	(ii)	Relief Grants	— — —
	(iii)	Extraordinary (Works)	— — —
			— — —



مجلس محلي قنصية

قانون رقم (٢)

مجلس محلي قنصية

رقم المجلد ٢٠٠١/١٢
تاريخ ١٦/٧/٩١

مادة قانون المزارع

الموضوع : قضية المزارع
المراد : المزارع (٩)

أرضه بهذا الجدول المطلوب.

واقطع منه الأرض

رئيس المجلس محلي قنصية

رئيس مجلس محلي قنصية

١٢٤
الحكم المجلس : كلفه
تاريخ التوقيع :

مجلس محلي قفيليه

دعوى المجلس المحلي
لإدارة رتي

بالإشارة إلى المحرر
١٨٥١
٧٠١٣٣
١٨٥١

٢. ف	المرتبات والمردفات لسنة ٩٤٠-٩٤١	٢. ف	المردفات الحقيقية لسنة ٩٤٠-٩٤١
١٨٨	(١) الرصيد ١١ نيسا	١٢٩٠	(١) المردفات الوعادية
١٢١٤	(٢) مجموع المرتبات العادية	-	(٢) اشتغال عامه فوضه العمده
	(٣) المساعدات	١٠٠	(٣) رديان قروضه و سلفيات
-	(١) متكرره		(٤) المياه
٤٦٦	(٢) تفريج	٢٧٩	(١) متكرره
٢٠٠	(٣) القروضه او السلفيات	-	(٢) فوضه العمده
٢٦١	(٤) المياه	٥٦٠	(٥) الرصيد المتوفر ٢١ آذار ٩٤١
٢٢٢٩	مجموع	٢٢٢٩	

٢. ف	الضرائب لسنة ٩٤٠/٩٤١	٢. ف	المياه
-	(١) ضريبة الممتلكات	-	تخصيص واضح للنفه المطلوبه
-	" " " " " " " "	-	
-	" " " " " " " "	-	الدعوى (قروضه متاخره) ٢١ آذار ٩٤١
-	(٢) الضرائب المأوى	-	١ الخاومه
-	" " " " " " " "	٢٠٠	(١) لمرة لم تسفده بعد
-	" " " " " " " "	-	(٢)
-	(٣) ضريبة المأوى	-	(٢) البنول
-	(٤) ضريبة المأوى	٢٠٠	(١) لمرة لم تسفده بعد
-	(٥) خلاصه	-	(٢)
-	المأوى	-	٢ خلاصه
-	المتاخره	-	
٢٢٢	مجموع متاخرات الضرائب ٢١ آذار ٩٤١	٢٠٠	الدعوى الصافي ٢١ آذار ٩٤١

٢. ف	١- نفص الإعانات لسنة ٩٤٠/٩٤١
-	(١) الوعادية (بما فوضه إعانة البحر)
٤٦٦	(٢) التفريج أو المساعدة
-	(٣) اشتغال فوضه العمده
٤٦٦	مجموع

المجلس
١٨٥١

المجلس
١٨٥١

LOCAL COUNCIL ANABTA

Telephone 36 — Tul-Karem

3
23A مجلس محلي عنبتا

تلفون ٣٦ — طولكرم

دائرة قلم	
مجلس محلي عنبتا	
No.	رقم ٧١
Date	تاريخ ١٧ / ٧ / ٤١

مادة قائم مقام طولكرم المحترم .

الموضوع : ايرادات ومصرفات المجلس ٤١/٤٠

البرشاه : كتابكم رقم ٥٩ ل ١٥٤ / ٧ / ٤١

أعيد لحضرتكم النموذج طيه بوارات ومصرفات المجلس

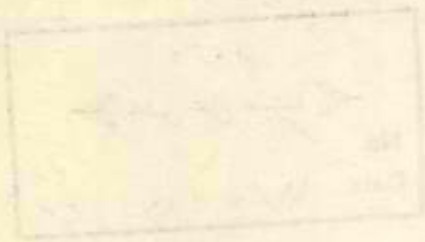
المتبع بالجنديرات ، راقبوا الاحترام في

رئيس مجلس محلي عنبتا

رجيعا

LOCAL COUNCIL HADTA

Telephone 2-12-12



EXTRA STRONG

MADE IN AUSTRIA

314
اسم المجلس : مجلس محلي عبا
تاريخ الشروع : ١٩٤٠

وضعية المجلس (بمقتضى لومحلى)
بين اذا كان لجنة
(بين الاشارة الى الجريدة الرسمية ٩٨٢)

الواردات والمصارفات - سنة ١٩٤٠/١٩٤١ (الحقيقية لا قرب جنيه)

(١) الرصيد المتوفر ١ نيسان ١٩٤٠	٠٠٠	(١) المصارفات الاعتيادية	١٠٠٠
(ب) مجموع الايراد العادي	٢٢٧	(ب) اشغال عامة فوق المادة	١٤٦
(ج) المساعدات	٠٠٠	(ج) ردييات قروض او سلفيات (مع الفوائد)	٠٠٠
(١) متكرره	٢٢٠	(د) المياه	٠٠٠
(٢) تفريغ ادماعه	٠٠٠	(١) متكرره	١٨٤
(د) القروض او السلفيات	٠٠٠	(٢) فوق المادة	٥٣
(هـ) المياه	٢٨١	(هـ) الرصيد المتوفر ١٣ اذار سنة ١٩٤١	٢٩٤
	٨٢٨		٨٢٨

الضرائب لسنة ١٩٤٠-٤١

المياه

(١) ضريبة الاملاك

١- الابنية

ب- الاراضي

٢- الضرائب العامة

(١) الابنية

(ب) الاراضي

٣- ضريبة المعارف

٤- ضريبة المجارى

٥- خلافه

المتوك

(١)

(ب)

(ج)

خلافه

(١)

(ب)

(المالكون)

(المستأجرون)

المجموع

مجموع متأخرات الضرائب (٢ اذار سنة ١٩٤١) الدين الصافي ٤١/٣/٣١

١- ملخص الاعانات لسنة ١٩٤٠/٤١

(١) الاعتيادية (بما في ذلك اعانة المعجز)

(٢) التفريغ ادماعه

(٣) اشغال فوق المادة

٢٢٠

Name of Council **Anabta**Status of Council (Municipal or Local) **Local**Date of inception **1.4.1940**State if in Commission **Suppl. No. 2 to P.G. 982 1.2.40**
(Give Gazette reference)

G.P.P. 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	-	(a) Ordinary Expenditure	294
(b) Total Ordinary Revenue	227	(b) Public Works Extraordinary	5
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	-
(i) Recurrent	320	(d) Water Supply	
(ii) Relief	-	(i) Recurrent	115
(d) Loans or Advances	-	(ii) Extraordinary	119
(e) Water Supply	281	(e) Surplus Balance 31st. March 1941	294
	828		

RATING 1940/41

(i) Property Rate

(a) Buildings	5	%
(b) Land	-	%

(ii) General Rate

(a) Buildings	5	%
(b) Land	-	%

(iii) Education Rate(iv) Sewage Rate

(v) Other

Total	{	Owners	5	%
	{	Occupiers	-	%

WATER SUPPLY

(Brief summary of charges required)

**Purchase of new pump as
the existing one is
unserviceable.** 300

**Repairs & extention
of water pipes.** 200

DEBT (Loans etc.) outstanding at 31st. March 1941

Government	£P.
(a)	-
(b)	-
(c)	-
(d)	-
<u>Banks</u>	
(a)	-
(b)	-
(c)	-
<u>Others</u>	
(a)	-
(b)	-

Net Amount of debt at 31/3/41

Total amount of rates in arrear at 31st. March 1941 £P. **5**

Summary of Grants - in - aid during 1940/1941

(a) GRANTS - IN - AID (Actuals)

- (i) Ordinary (including Deficit Grants)
(ii) Relief Grants
(iii) Extraordinary (Works)

£P.

-
320

-
320

2 ديوان قاضى قضاة طولكرم

٤١/٧/١٥

٥٦

حضور رئيس لجنة بلدية طولكرم المحترم

• • • • •

• • • • •

اقدم لحضرتكم عليه نموذجاً بشأن إيرادات ومصروفات سنة ٤١/١٤٠ واجبها
اعمالاً الارتقاء الحقيقية بالجتهات مع سرعة اعادتها في اليوم الثامن عشر من
الشهر الجارى واقبلوا فائق الاحترام

(توقيع) عبد الله محمد

قاضى قضاة طولكرم

المجلس

دقيقة المجلس (بدى ارملى)

تاريخ التوقيع

بدر ازا B م لجنة

(بدر الاشارة الخارجية المركبة)

سنة ١٩٤٠/١٩٤١ (الحقيقية لآخر بجنه)

الواردات والصرفات

٢٠ ف	(أ) الرصيد المتوفر انبساط	٢٠ ف	(أ) الصافيان ليطياريه
	(ب) مجموع الإيراد العام		(ب) استعارات فوط العام
	(ج) المساعدات		(ج) ديانات - قروضه الخلفاء (مرفوضات)
	(د) مكرمة		(د) المياه
	(هـ) تفرج ادماعه		(هـ) مكرمة
	(و) القروض الخلفاء		(و) فوط العام
	(ز) المياه		(ز) الرصيد المتوفر ١٩٤١/١٩٤٢

الفرايب ١٩٤٠ - ٤١

المعا (لخص داخلي للكله ليطوبه)

(أ) الاخرية المودع	%
(أ) التنبية	%
(ب) الدافع	%

الديون (قروضه الخلفاء) ١٩٤١/١٩٤٢

(أ) الاخرية العام

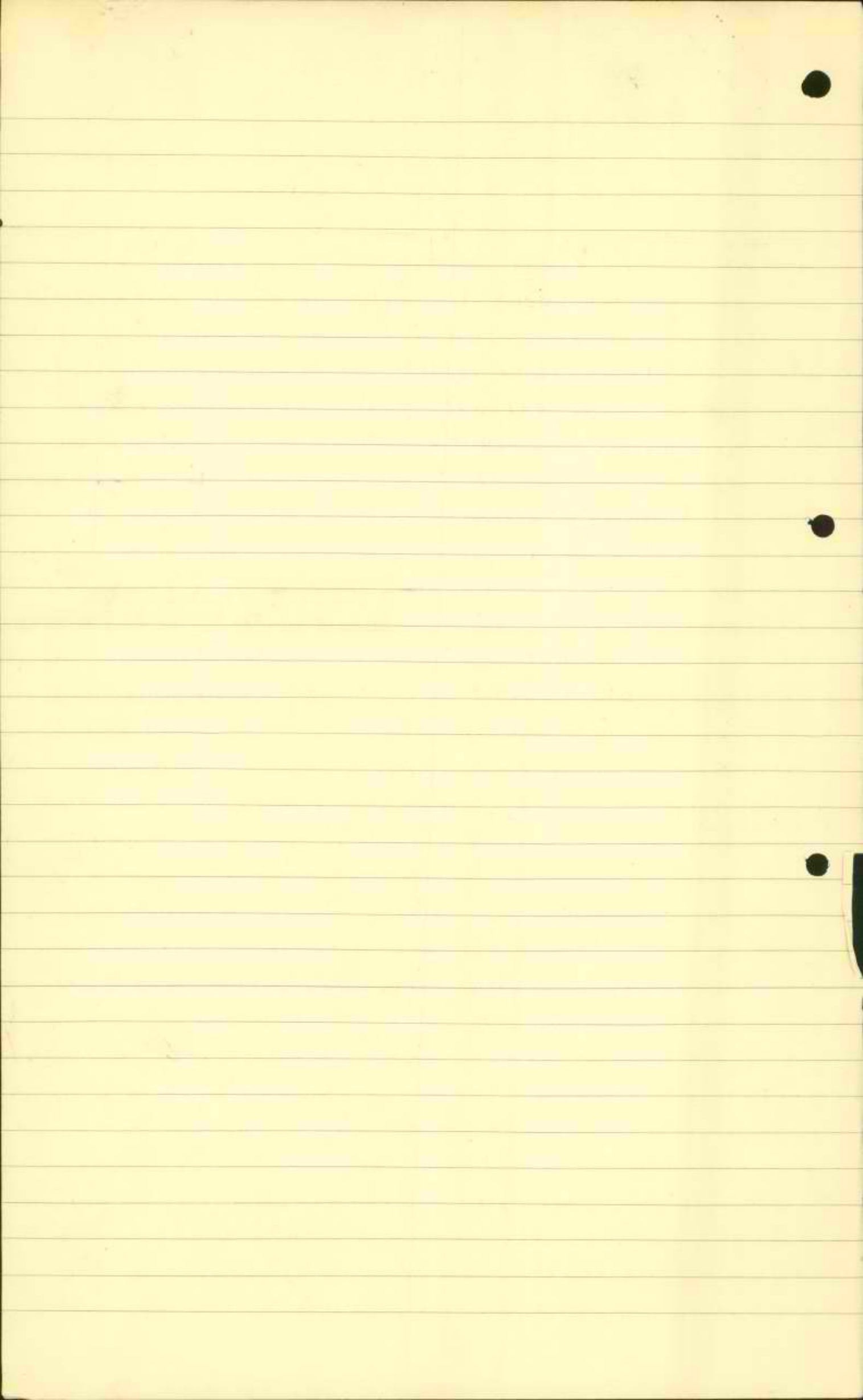
(أ) التنبية	%	الحكومة
(ب) الدافع	%	(أ)
(ج) خريه الخلفاء	%	(ب)
(د) خريه الخلفاء	%	(ج)
(هـ) خريه الخلفاء	%	(د)
(و) خريه الخلفاء	%	(هـ)
(ز) خريه الخلفاء	%	(و)
(ح) خريه الخلفاء	%	(ح)
(ط) خريه الخلفاء	%	(ط)

المجموع (المستأجره) ١٩٤١/١٩٤٢

مجموع ما خرات الفرائب ١٩٤١ - ١٩٤٢

٢٠ ف (أ) حوضه الامانات ١٩٤٠/١٩٤١

(أ) الاستعداديه (بما في ذلك الامانة لجنه)
(ب) التفرج
(ج) استعار فوط العام



2A
372A

Name of Council Tul Karm Status of Council (Municipal or Local) Municipal
 Date of inception 3.11.1939 State if in Commission Yes - No. 962 (2)
(Give Gazette reference) 9.11.1939
 GPP. 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

	£P.		£P.
(a) Surplus Balance 1 April 1940	612	(a) Ordinary Expenditure	3161
(b) Total Ordinary Revenue	4476	(b) Public Works Extraordinary	1648
(c) Grants - in - Aid		(c) Repayments - Loans or Advances (including interest)	1071
(i) Recurrent	400	(d) Water Supply	
(ii) Relief	1580	(i) Recurrent	1020
(d) Loans or Advances	1880	(ii) Extraordinary	—
(e) Water Supply	2838	(e) Surplus Balance 31st. March 1941	4886
	<u>11786</u>		<u>11786</u>

RATING 1940/41

(i) <u>Property Rate</u>	
(a) Buildings	8 %
(b) Land	8 %
(ii) <u>General Rate</u>	
(a) Buildings	— %
(b) Land	— %
(iii) <u>Education Rate</u>	— %
(iv) <u>Sewage Rate</u>	— %
(v) Other	— %
	— %
	— %
Total { Owners	8 %
Occupiers	— %
	<u>8</u>

WATER SUPPLY

(Brief summary of charges required)

Space Meter & pump £P. 600
30 mtrs per cubic meter
Size of meter 40 mtrs per annum

DEBT (Loans etc.) outstanding at 31st. March 1941

Government	£P.
(a) <u>Animal Market Loan</u>	500
(b)	
(c)	
(d)	
<u>Banks</u>	
(a) <u>Balance of Water Supply</u>	
(b) <u>Loan from Barclays B.</u>	1920
(c)	
<u>Others</u>	
(a)	—
(b)	—

Net Amount of debt at 31/3/41 2420

Total amount of rates in arrear at 31st. March 1941 £P. 846

Summary of Grants - in - aid during 1940/1941

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	400
(ii) Relief Grants	1580
(iii) Extraordinary (Works)	—
	<u>1980</u>

(Copy)

GOVERNMENT OF PALESTINE

URGENT

SF/731/39

CHIEF SECRETARY'S OFFICE,
JERUSALEM

10th July, 1941



District Commissioner:
Jerusalem District
Lydda District
Gaza District
Haifa District
Galilee District
Samaria District

I should be grateful if the attached forms could be completed by municipal and local councils in duplicate and returned to this office by the 23rd July, 1941. The information is required in relation to a review of the finances of local government bodies which the Financial Secretary is undertaking.

ASSISTANT DISTRICT COMMISSIONERS
OFFICES, SAMARIA, NABLUS

No. 366

14.7.41

(sgd)

for CHIEF SECRETARY

AD2

Tulluwan

Urgent

Active please

By completed 19.7.41
+ have return for 20.7

81
14/1

Name of Council _____ Status of Council (Municipal or Local) _____

Date of inception _____ State if in Commission _____
(Give Gazette reference)

GPP. 19015-250-2.7.41

REVENUE AND EXPENDITURE — 1940/1941 (Actuals to nearest £P.)

£P.	£P.
(a) Surplus Balance 1 April 1940	(a) Ordinary Expenditure
(b) Total Ordinary Revenue	(b) Public Works Extraordinary
(c) Grants - in - Aid	(c) Repayments - Loans or Advances (including interest)
(i) Recurrent	(d) Water Supply
(ii) Relief	(i) Recurrent
(d) Loans or Advances	(ii) Extraordinary
(e) Water Supply	(e) Surplus Balance 31st. March 1941
_____	_____
_____	_____

RATING 1940/41

(i) <u>Property Rate</u>	
(a) Buildings	_____ %
(b) Land	_____ %
(ii) <u>General Rate</u>	
(a) Buildings	_____ %
(b) Land	_____ %
(iii) <u>Education Rate</u>	_____ %
(iv) <u>Sewage Rate</u>	_____ %
(v) Other	_____ %
	_____ %
	_____ %
	_____ %
Total { Owners	_____ %
Occupiers	_____ %

WATER SUPPLY

(Brief summary of charges required)

DEBT (Loans etc.) outstanding at 31st. March 1941

Government	£P.
(a) _____	
(b) _____	
(c) _____	
(d) _____	
<u>Banks</u>	
(a) _____	
(b) _____	
(c) _____	
<u>Others</u>	
(a) _____	
(b) _____	

Net Amount of debt at 31/3/41

Total amount of rates in arrear at 31st. March 1941 £P. _____

Summary of Grants - in - aid during 1940/1941

(a) <u>GRANTS - IN - AID</u> (Actuals)	£P.
(i) Ordinary (including Deficit Grants)	
(ii) Relief Grants	
(iii) Extraordinary (Works)	

